Previous references.
S. R 28-91

1892.
~~1891~~.
(Sep. Rev).

File No. 47-92.

Serial Nos. 1—8.

Later references.
S.R. 52-94.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—8

Major ~~Part~~ B. for April 94.

SUBJECT.

Amendment to arrack Rules.

---

1. From The Excise Commr. in mysore.
D. No. 6681/R 1721. L. No 3418/188 dt 17.12.'92.
Submits for appl and publication, a draft notifn embodying certain alterations, additions & amendments to the arrack Rules in part II in Govt notifn No 495 dt 30.3.1892.

2. To The Excise Commr. in mysore
No 9838 dt 2.1.93.
Approves with certain modifications of the draft notifn and calls for a revised draft based upon the observations made by Govt.

G. R. S. 58

Examined & Recd
B. Nagaraja Rao

rom. The Excise Commr. in mysore.

D. No 7299/R 1902. dt 3.1.93. L. No 8789/217.

proposes certain amendments to the arrack Rules part I.

4. From. — — Do -

D. No. 7540/R 1950. dt 9.1.93. L. No 3844/224.

Submits explanations to the several obser-vations contained in Sl 2 in re- ~~A~~ certain modifications, proposed in the arrack Rules.

5. From — — Do. -

D. No 7669/R 1982. L. No 3880/230. dt 12.1.93.

Requests Sanction to the use of clear and pure spring water for blending purposes at the Central Distillery, and proposes amendment to the present Rule on the subject.

6 Notification No 13287 dt 30.1.93.
To The Compiler.

Notifies that forms No S(1) and S(11) shall be read as part of the appendices to the arrack Rules under the Excise Act 22 of 1881 as Extended to mysore by Regulation three (3) of 1885, issued under Govt notifn No 495 dt 30.3.92 and requests to print the notifn in the monthly Volumes.

7. From. The Excise Commr.

D. No 2447/R 618. L. No 673/90 dt 18.8.93,

forwards a revised draft notification embodying the necessary additions and amendments to the arrack Rules in parts II & III of Govt notifn No 495 dt 30.3.92 -

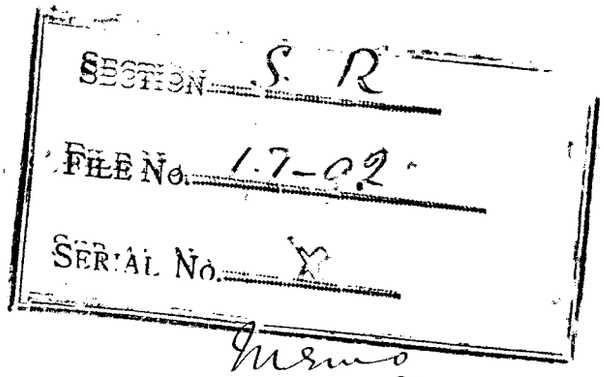
From The Excise Commr.

D. No 15823/R 3164. L. No C. 64 dt 21.4.94

Requests not to publish the draft-notifn submitted with letter No 673 dt 18.8.93 in Sl 7 above.

D. Hanumanta Rao

(1)



Memo

Slip attached
to
2/6/93

The undermentioned —
references from the Excise
Comr awaiting orders.

Vide Paper no 3. 1. Letter no 3789/217 Dy 3rd Jan'93
proposing certain amend
-ments to the Arrack Rules
Part I.

Vide Paper no 4. 2. Letter no 3844/224 Dy 9th
Jan'93 submitting —
explanations to the several
observations contained
in Govt Proc no 9838/RF 45-92
Dy 2nd Jan'93, in re —
Certain modifications

proposed in the Arrack

Rules Part II.

3/ Letter no $\frac{3880}{230}$ dy 12th Paper no 5.

Jan 1893 requesting sanction

to the use of clear and

pure ~~arrack~~ spring water

for blending purposes at

the Central Distillery, instead

of distilled water, and

proposing amendment

of the rule on the subject

in the Arrack Rules Part I

4/ Letter no $\frac{4572}{286}$ dy 25th

Feby 1893 in which the Paper no 6.

brings to notice

Excise Comr ~~called~~ that

~~the~~ the ~~proposed~~ modifications

proposed in the Arrack Rules

were

were not sanctioned &
he commends that a Deputy
Sheriff may be sanctioned
temporarily upto 30th June 94
for the Bowringapet Taluk,
after which period, he —
states, if the amendments
proposed are sanctioned, the
Shops may be sold on
condition that the Shop
-keepers shall pay for
the cost of the Sheriff.

The subject stands as follows:

2/ In Dec/92 the Excise
Comr proposed certain
modifications in the
Arrack Rules Part II

Vide no 3418/188 Dy
17th Dec/92
(paper no 1).

as published in Govt Notifn
No 495 dt 30th March 92,
upon which Govt made
some observations, and called
for a revised draft
based upon them. The
Excise Comr has now
submitted his explanations
to the several observations
made by Govt, and has
requested the final
Orders.

Vide Proc no 9838/RE 45-92 dt 2nd Jan 93. (Paper no 2)

Vide no 3844/224 dt 9th Jan 93. (Paper no 4)

3/. Again in Jan 93, the
Excise Comr proposed
certain amendments to
the Excise Rules Part I

Vide no 3789/217 dt 3rd Jan 93 (Paper no 3)

5

also, in Consequence
of the order passed by
Govt in Proc. No. 9525/1199-92
dy 26th Dec/92 according
sanction, temporarily for
one year from 1st July/92
to 30th June/93, to dispense
Tarry 20 bottling double
distilled spirits in the
Central Distillery and
issuing the same at
their own places be a
foreign liquor shop
in quantities of not less
than One dozen respec
quart bottles at a time
This, awaits orders.

Again

4/ The Excise Comr ~~Madras~~ brings to notice that in British India, common water is used for blending purposes i.e to reduce strong spirit to the authorised strength of 20° under proof, and requests sanction for the use of clear & pure spring water instead of distilled water for the above purpose and proposes amendment Para 6 of Rule IV of Arrack Rules Part I, which awaits orders.

An interleaved Copy of the Rules noting all the amendments proposed

Vide No 3880/230 Dy 7-12-93. (Paper no 5)

by the Excise Comr (in red ink) and his explanations to the several observations of Govt on the subject (in black ink on the interleaved pages) is submitted for reference

Vide paper 6.

6. As to the appointment of a Deputy Shroff for Bowringpet Taluk, the reason of increase of work is put forward by the Excise Comr. The same remark applies to other Taluks also which

have equally contributed
towards the increase in
the wreck clearance.
If approved the subject
may be considered separate
on its own merits, and
statistics called for.
Submitted for orders.
22/6/93

Submitted
22/6/93

9 (4)

Read :—

Para 3 of Excise Commissioner's letter No. 15/3 dated 30th June 1892 requesting permission to authorize Messrs. Parry and Co., Arrack manufacturers to Government to issue double distilled Country spirits to the license holders for the vend of foreign liquors, who under Rule VI in Government Notification No. 31 dated 9th May 1889, are permitted to sell double distilled Country spirits, at their own prices in not less than one dozen reputed quart bottles at one time, duly corked and labelled and reporting that he has in anticipation of sanction permitted Messrs. Parry and Co. to commence the bottling of double-distilled spirits at once.

Order thereon :— No 9525 Dated 26.12.92.
R 1199-92

As recommended by the Excise Commissioner sanction is accorded temporarily for one year from 1st Jul

July 1892 to 30th June 1893 to Messrs Parry and Co bottling double distilled Spirits in the Distillery in the manner described in the above and issuing the Same at their own prices to foreign liquor Shop keepers in quantities of not less than one dozen reputed quart bottles at a time: at the end of the year the Excise Commissioner will submit a report as to how the arrangements have worked.

(Initialled) V. Ananda Row

Chief Secretary

To

The Excise Commissioner
in Mysore.

Copy

5/6

CHIEF SECY.'S DEPT.

Submitted to the Dewan.

For Orders -

Amendt of Existing Arack Rules

The Excise Commr has since Decr last been perusing and discussing various amendments to Existing Arack Rules, and is pressing for early Orders thereon -

Below this Note is an uncoloured copy of the Existing Rules, with the proposed amendts inserted up in red ink in their respective places, & Notes of Reasons & explanations made in black ink -

15/7/93

Numerous amendments proposed since are shown in back pencil. vide following papers in Rev. file No 276 of 1892-93.

Note

Further discussion ensued & there has been some D.O. correspondence between the Dy Dewan & the Excise Commr & the amendts as finally settled are subject of appeal in another file now before the Hon'ble Dewan Peishcar

18/7

From the Excise Commissioner
No $\frac{3936}{238}$ dated 19th Jan 1893
No $\frac{585}{81}$ dated 14th Augt 1893
and D.O. dated 28 Sept 1893.

(General Serial No. 30.)

SECTION S. R

FILE No. 47-92 From

SER'AL No. 1. The Excise Commissioner in Mysore

To

1892 6601. 22 DEC. 92 R1721

The Chief Secretary to the Dewan of Mysore.

Dated 17th
Despatched 22 } December 1892
Received

Enclosures No. 2

General No. 3418
No. 1885

In reply to

SUBJECT.

Submits for approval and publication in the Gazette, a draft Notification embodying certain additions and amendments to the Arrack Rules in part II in Government Notification No. 495, dated 30th March 1892.

References (to be entered only in the Dewan's Office).

Bring up. Mrk 27/12

Two spare copies of Notfn no 495 dated 30th March 92 are submitted. 26.12.92

Subd for appd & issue orders - With a few pencil notes on the margin of the annexed copy in which the Concessions proposed & the Excise Commissioner acted up in red ink in their proper places Mrk 26/12

Thank Ly

Please see any notes within. Should be in any case 27/12

Issue & Mrk 27/12

Recd 23/12

No. 3418/188 (Excise 2.-) Excise Commissioner's Office

Bangalore, 17th December 1892

(2)

From

The Excise Commissioner
in Mysore

To

The Chief Secretary to the Dewan
of Mysore

Sir,

I have the honor to submit, herewith, for approval and publication in the Gazette, a draft Notification, embodying certain additions and amendments to the Arrack Rules in Part II. in Government Notification No. 495, dated 30th March 1892,

2. The amendment referred to in para 1 of the draft Notification, is necessary on account of the change in the official year.

Newspaper
Off

3. The additions proposed in para 2, are required to show how the upset prices why 2, have to be fixed, and what procedure should be adopted when there has been combina= = tion among the bidders.

4. The addition in para 3, is to enable the officer conducting the sale, to reduce the amount of deposit, if he considers the prescribed Sum excessive in connection with any small farms.

Whether a minimum a fixed sum 50 /- a shop is not better

5. The amendments in paras 4 and 6, are necessary, as the rural farmers are now restricted only to the sale of 20° U.P., and in special cases 30° U.P.

Why

6. The provision in para 5 is now in force, being authorized by me at the request of the "Separate Shopkeepers" and on the recommendation of the Deputy Com= = missioners, as the shopkeepers found it very inconvenient to make payments every day direct into Taluq Treasuries. A shroff who

I think the Govt should undertake the work of remittance. The shopkeepers must make their own arrangements

who has deposited Rs 500, as security, has been appointed at the cost of the Shopkeeper, and located at the Bonded depôts to recaime the duty and price, and remit the same to the Treasury.

7. The addition in para 8 is to provide for the recovery of losses accruing to Government in cases in which any farmers neglect to open shops and commence business at once. There were several instances in the current year, but the loss could not be recovered as such recovery is not authorized in the existing Rules.

8. The proviso in para 9 is to authorize the gauging by weighment which has been lately introduced.

9. A copy of the Rules, corrected as proposed, is herewith sent for information.

I have the honor to be,

Sir,

Your most obedient Servant

L Ricketts

Excise Commissioner

in Mysore

Enclosure to No 65

1/a

Notification.

Under the provisions of section 55 of the Excise Act XXII of 1881, the Government of His Highness the Maharaja hereby order the following amendments and additions to the Arrack Rules in Part II in Government Notification No. 495, dated 30th March 1892:-

1. In Rule XVII, "April" to be altered to "July" and "31st March" to "30 June". Put Comma after the word "grant" at the end of the Rule, and add the words- "or for any other fixed period".

2 After the word "bid" in line 7 of para 1 of Rule XXI, insert the following sentence:- "The upset prices shall be fixed roughly at two-thirds of the rentals of the last respective bases;" and at the end of the said para, insert— "As a rule the results of the sales shall be confirmed, except when it is believed that there has been combination among the bidders, or when the-

character of the successful bidder is considered unsatisfactory, or he is not believed to be solvent or fit to carry out the lease".

3. In para 2 of Rule XXI, in after the word "locality" in line 5, put comma and add — "or such other reasonable amount as may be fixed by the Officer conducting the sale".

4. In clause (1) of para 5 in Rule XXI, omit the words - "and in Special Cases of 10° Under proof" in line 2; "and passes" in line 3; "double distilled" in line 5; and the concluding words - "Rum and Milk Punch in bottles duly corked and labelled in the Central Distillery;" and after the word - "Spirits" in line 5, add - "of 30° Under proof".

5. At the end of clause 2 of the above para 5, insert - "The licensees of separate shops may make payments on the prescribed challans to a Government official appointed on this behalf at the licensee's Cost, and located at the Bonded Depot for the Con= =venience of such licensees."

6. In sub clause (c) of clause (4) of the aforesaid para 5, omit the words - "higher or" in line 3.

7. Alter the words - "Contract" to "lease" and "Contractors" to "farmers" in clause (13), and "Contract" to "lease" in clause (15) of the above para 5.

8. After the word "Government" in line 12 of para 6 of Rule XXI, put a semicolon, and add - "and all loss thereby caused, together with all other losses accruing to Government in consequence of the licensee's neglect to open his shops, or to readily commence the business of his lease, should be made good by the licensee"; and after the word "once" in line 13, put a full stop, and omit the re = = maining words of the sentence, up to the word - "above".

9. After the word - "Cask" in line 9 of Rule XXIII, insert - "Provided that when the gauging is made by weighment, the measurement of Casks may be dispensed with"

10. In para 8 of Rule ~~XXV~~, insert the words – "and 6A" after "No. 6" in lines 3, 7 and 11.

"By order

Chief Secretary.

To The Compiler, Mysore Gazette, who is requested to send to the Excise Commissioner 250 spare Copies in English, and 350 Copies in Kanarese.

Received Excise Comm. no 3448 dt 17 Dec 92

ONTINUATION OF GOVERNMENT NOTIFICATION No 495. DATED 30TH MARCH 1892.

PART II.

THE SALE AND TRANSPORT OF COUNTRY SPIRITS AND GRANT OF "VEND FARMS" AND "SEPARATE SHOPS" AND ISSUE OF LICENSES AND PASSES.

XVII. The period for which a "Vend farm" or a "Separate shop" shall be granted, shall be the period from the 1st ~~April~~ July in any year to the ~~31st March~~ 30th June following. Provided that, with the approval of Government, the "Vend farm" or "Separate shop" may be granted for a period extending to the ~~31st March~~ 30th June of the second or third year succeeding the date of grant, or for any other fixed period.

XVIII. For the purpose of "Vend farms" each District shall be divided into defined tracts either by each Taluk or each Shekdari Hobli, or by groups of such Hoblis, according to local convenience and circumstances. In large Towns and other places where necessary, each shop in a specified locality may be separately given out.

XIX. The exclusive privilege of vending in such tracts or "Separate shops" shall be disposed of by sale by public auction. The sales shall be conducted by the Deputy Commissioner or an Assistant Commissioner authorized by the Deputy Commissioner in that behalf.

XX. The results of sales shall be reported to the Excise Commissioner without delay.

XXI. The terms and conditions of sale and the grant of farms and issue of licenses shall be as follows:—

1. The exclusive privilege of selling country spirits in defined tracts or separate shops in specified localities shall be put up to auction at upset prices, and knocked down to the approved highest bidder above those prices, subject to the formal confirmation by the Deputy Commissioner who will be at liberty to accept or reject the bid without assigning reasons for the same. Such formal confirmation will be tantamount to an acceptance of the bid. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at discretion. The condition and character of intending bidders may be enquired into; and the officer conducting the sale may at the time of sale refuse to receive the necessary deposit which entitles a bidder to bid, from persons regarding whom the result of such enquiries is not satisfactory. No former contractor who has been guilty of an infringement of the terms of his contract or of the Excise Laws or Rules shall be entitled to bid. The officer conducting the sale shall not be bound to accept the highest bid, should he consider it to be so extravagantly high as to afford apprehension of the lease breaking down.

2. Parties intending to bid must attend either in person or by duly authorized agents, and no person shall be permitted to bid either on his own behalf or on account of any one else until he has deposited Rs. 200 for each defined tract or farm, or Rupees 50 for each separate shop in specified locality. The deposits made by the unsuccessful bidders and not forfeited as hereinafter provided, will be returned at the close of the sale. The successful bidder must, on the exclusive privilege being knocked down to him, and before the next farm is put up for sale, deposit a sum equal to one-twentieth of the amount of his bid, and within fifteen days of the confirmation of the sale having been notified to him by the Deputy Commissioner in writing, he must deposit such further sum as, with the former deposit, will make up an aggregate sum equal to two months' rent; and if he fails to do so, the deposits already made shall be forfeited, and the exclusive privilege shall be immediately resold or otherwise disposed of as the Deputy Commissioner may direct.

The upset prices shall be fixed roughly at two-thirds of the rentals of the last respective leases.

Note

As a rule the results of the sales shall be confirmed except when it is believed that there has been combination amongst the bidders, or when the character of the successful bidder is considered unsatisfactory, or he is not believed to be solvent or fit to carry out the lease.

or such other reasonable amounts as may be fixed by the officer conducting the sales

Altered as per Excise Commr's no 3844/224 dt 9.1.93 as follows:— "or such other reasonable amounts as may from time to time be fixed by"

3. Resales effected under para 2 shall be at the risk of the defaulting bidder who shall forfeit all gain, and in the event of a loss by the resale, shall make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposit shall be deducted from the loss arising from the resale; and the remainder, if any, shall be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposit be greater than the loss by resale, the whole of such deposit shall be credited to Government.

4. The purchaser of the exclusive privilege of vend in each defined tract or separate shop in specified locality shall sign an agreement binding himself to observe the conditions hereinafter set forth; and the agreement shall be executed within ten days of the expiry of the period of fifteen days above mentioned. If the purchaser fails or refuses to sign the agreement, all deposits already made shall be forfeited; and the exclusive privilege shall be resold at the risk and loss of the first purchaser as set forth in paras 2 and 3, or be otherwise disposed of. In the case of the purchaser's death after the confirmation of the sale, it shall be binding on his heirs or assigns.

5. As soon as the agreement has been executed, the Deputy Commissioner shall issue a license in the appended Form A, to the purchaser of each "Vend farm," and in the appended Form D to the purchaser of each Separate shop, assigning to the purchaser the exclusive privilege referred to therein, subject to the following conditions:—

(1.) The exclusive privilege shall extend only to the sale of country spirits ordinarily of 20° under proof, ~~and in special cases of 10° under proof~~, and with the special permission ~~and passes~~ of the Deputy Commissioner or other officer authorized by him, to the sale of ~~double distilled~~ spirits. ~~Rum and "Milk Punch" in bottles duly corked and labelled in the Central Distillery.~~

of 30 under proof £

(2.) The amount for which the privilege has been purchased shall be payable into the local Taluk Treasury on the prescribed printed chellans, in equal monthly instalments commencing from the first month of the contract. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 15th of the month following. The chellans shall be in triplicate in the appended Form E. The original shall accompany the Treasury "Daily cash" account sent to the District Treasury, the duplicate forwarded by the Taluk Treasury Officer to the Excise Commissioner's office, and the triplicate retained with the renter. Payments on account of the shops in the Civil and Military Station shall be made into the Resident's Treasury on the printed chellans furnished to the shop-keepers by the Collector of the Civil and Military Station.

(3.) The deposit of two months' rent made by the licensee shall be taken in payment of the instalments due in the last two months of the period of the contract. Failing payment of each monthly instalment by the 15th of each month, the Deputy Commissioner shall recover the same under the rules in force for the recovery of Land Revenue, together with interest at 6 per cent per annum. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee.

(4.) (*a*) The licensee shall purchase the spirits, at the prescribed rate from the Manufacturer or obtain the same from a Bonded Warehouse or a Bonded Depôt established as hereinafter provided.

(*b*) The above rate is in addition to Excise duty which shall be prepaid into the Taluk Treasury, or into any other Government Treasury with the permission of the Deputy Commissioner, at the prescribed rates, before the removal of the spirits from the Distillery or from any Bonded Warehouse or Depôt established as aforesaid.

(*c*) The licensee shall sell the spirits to the public at the rate of Rs. 5-5-0 per gallon of 20° under-proof or such other rate as may be fixed by Government from time to time, and proportionately for ~~higher or~~ lower strengths.

(5.) The licensee who obtains his supplies from the Distillery shall pay the above duty into the Taluk Treasury and obtain a receipt in the appended form F., which shall be in triplicate, the original to accompany the "Daily cash" account to the District Treasury, the duplicate to be delivered to the Officer in charge of the Distillery, and the triplicate to be retained with the licensee. On production of such receipt and an indent for the supply of the liquor covered by the receipt, and on payment of the price of such liquor to the Manufacturer or his agent at the prescribed rate, obtaining a receipt from him therefor, the Assistant Supervisor or other officer in charge of the Distillery shall issue the quantity of liquor covered by the amount of duty shown in the Treasury officer's receipt, and he shall forward the Treasury receipt to the Excise Commissioner's office under the endorsement of the Assistant Supervisor or other officer aforesaid as to the date and hour when the liquor was issued. The Assistant Supervisor or other officer aforesaid shall then issue a Rahadari in duplicate in the form hereinafter provided for the transport of liquor from the Distillery, Warehouses or Depôts.

6.) The licensee who gets his supplies from a Bonded Warehouse or Bonded Depôt shall pay both the price and duty at the prescribed rates into the Taluk Treasury and obtain a receipt in the appended Form G., which shall be in triplicate, the original to accompany the "Daily cash" account to the District Treasury, the duplicate to be delivered to the official in charge of the Bonded Warehouse or Bonded Depôt, and the triplicate to be retained with the licensee. The shop-keepers in the Civil and Military Station shall make their payments into the Resident's Treasury and obtain receipts in the form prescribed by the Resident. On production of such receipt and an indent, the officer in charge of the Warehouse or the Government Contractor's Agent in charge of the Bonded Depôt shall issue the quantity of liquor covered by the amount of price and duty shown in the Treasury receipt which shall be dealt with as laid down in the last preceding clause, the Treasury receipts connected with the Civil and Military Station being forwarded to the Collector's Office. The liquor shall be covered by a pass in duplicate as hereinafter provided.

(7.) (*a*) Government may establish Depôts in any specified tracts and arrange through a Government Contractor or agent or in *Amani* to supply such Depôts with the liquor required for the use of the renters of Vend Farms or Separate shopkeepers in specified localities. These Depôts shall be called "Bonded Depôts." In Districts for which such Bonded Depôts are established, they shall generally be at the localities where Whole-sale Depôts existed on 31st March 1892, and serve the same tracts as the latter used to do. The Deputy Commissioner shall have the power to alter the location of any Bonded Depôt, should such a step not involve additional expenditure in carriage or storage.

(*b*) The renter of every "Vend Farm" shall pay for the rent and establishment of the Bonded Depôt. Where two or more renters draw their supply from one Bonded Depôt, they shall bear the cost of rent and establishment in the proportion of the quantities of liquor taken by each from the Bonded Depôt.

(*c*) The establishment at each Bonded Depôt shall be under the orders of the Government and of the Government Contractor or agent where one has been appointed for the working of Bonded Dépôts. During 1892-93, in the Districts of Shimoga, Hassan, Tumkur, and Chitaldroog, the cost of carriage of liquor to Bonded Depôts is included in the price paid by the renters for their Vend Farms, while in the Districts of Mysore, Kolar and Kadur, such cost will be levied from each renter at a gallon rate as agreed to by him. For the renters of the Vend Farms of the Bangalore District, no Bonded Depôts have been established for 1892-93.

(*d*) The license to be issued to the liquor distributing Contractor's Agent in charge of each Bonded Depôt shall be in the appended Form R, and the Bond to be executed by the Contractor shall be in the appended Form S.

(*e*) The licensee who draws his supplies from the Distillery shall maintain at a place or places within his farm, where it may be considered necessary by the Deputy Commissioner, a depôt or depôts, to which all spirits purchased by him shall be conveyed in his own casks for verification, &c., of the consignment, under the rules hereinafter provided, before issue to the shopkeepers. The depôts shall at all times be open to inspection by the Deputy Commissioner or any officer of the Excise Department. No such depôt shall be opened without a license from the Deputy Commissioner in the prescribed Form B hereto appended.

(*f*) The licensee who draws his supplies from a Bonded Depôt established by Government will not be required to open his own depôt as laid down in the last preceding clause, or to provide himself with his own casks. In such cases the Government Contractor, Agent or Servants shall convey such licensee's supplies of liquor from the Distillery and deliver the same to him in the aforesaid Bonded Depôt.

(8) The spirits shall be sold as issued from the Distillery, Bonded Warehouse or Depôt, and shall not be adulterated or diluted in any manner in the farm depôts if any, or in shops.

(9.) The licensee shall keep true accounts of the quantity and strength of the spirits purchased by him and issued.

(10.) The spirits shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form, and no new shops shall be opened without the previous sanction of the Excise Commissioner.

(11.) The Deputy Commissioner may, whenever he thinks fit, direct any shops to be closed, or permit transfers of shops from one place to another.

(12.) The licensee shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy in any part of the farm to which the license relates, nor permit any person having interest in the exclusive privilege of vending toddy in any part of the farm, to hold any share or interest in his exclusive privilege of selling country spirits, nor shall he, during the term of his license, without the written permission of the Excise Commissioner, or Deputy Commissioner, have any interest, direct or indirect, in any arrack farm in any adjacent Districts of the Madras or Bombay Presidency or in any other adjacent Foreign State or Territory.

(13.) The licensee shall be bound to take over any arrack which may remain as stock in hand on the first day of his ~~contract~~ in the Depôts in his farm, paying to the old ~~contractors~~ such compensation for the same as may be fixed by the Excise Commissioner.

Lease / farmer's

(14.) The licensee shall be bound by the provisions of the Excise laws and rules in force or by any additional rules which may from time to time be prescribed under the Excise laws. The licensee shall use such measures as may from to time be prescribed by Government.

(15.) The ~~contract~~ shall not be transferable except with the permission of Government.

(16.) The Deputy Commissioner shall grant to each shop under the Vend farmers, a license in the appended Form C.

6. In case of any breach of the aforesaid conditions or of the license either by the licensee, or with his connivance or privity by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on the business of his farm with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee of each vend farm a fine not exceeding the sum of Rs. 50, and of each separate shop a fine not exceeding Rs. 10, for every such breach, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited and to cancel the license and resell the exclusive privilege at the risk of the licensee, or to place the farm or separate shop under the management of Government. When a lease is cancelled, the rent for the whole period of the lease shall become due at once, ~~and all loss thereby caused to Government shall be made good by the licensee in the manner specified for resales under para 3 above.~~ All the amounts of such penalties and loss shall be recovered in the same manner as if they were the arrears of Land Revenue.

7. The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding condition shall not be held to prevent the prosecution of the licensee or his agents or employés for any offence punishable under the Excise laws for the time being in force.

XXII. No spirit in cask shall be conveyed from the Distillery or Warehouse unless the name of the Distillery or Warehouse, the registered mark of the licensee and the quantity, nature and the strength of the spirits contained in the cask, are legibly painted, branded or cut on one end of such cask.

XXIII. A sufficient supply of casks to issue liquor to Bonded Warehouses, Bonded Depôts, and Farm depôts shall be kept in the Central Distillery by the Government contractor for the distribution of arrack to Bonded Depôts, or Arrack Vend farmers as the case may be, under the supervision of the Assistant Supervisor or other Officer in charge of the Distillery. The serial number, name of the Distillery and capacity shall be legibly painted, branded or cut on the head of each of the casks. The casks for the hot weather shall be measured in February and those for the cold weather in August; the date of measure shall also be painted on each cask. A supply of tin plates with the names of the Bonded Warehouses, Bonded Depôts and Farm depôts painted or cut on them, shall also be kept in the Distillery at the cost of the distributing Contractor, or Farmer, as the case may be. Before issuing any cask, the plate containing the name of the Warehouse, Bonded Depôt and Farm depôt for which the consignment is intended, shall be fastened on to it.

XXIV. The following rules shall be observed for issuing liquor from the Distillery to Bonded Warehouses and Bonded Depôts, for the exercise of proper check over such consignments, and for the disposal of the passes which accompany such consignments:—

1. For supplies of liquor, the Excise officer in charge of any Bonded Warehouse kept by Government and the Government Contractor or Agent where one has been appointed for the working of the Bonded Depôts, shall send to the Assistant Supervisor or other Officer in charge of the Distillery, an indent in the appended Form H, showing the number of casks, jars or bottles of liquor wanted.

2. The Assistant Supervisor or other officer aforesaid shall, thereupon, fill in the requisite number of casks, jars or bottles with the liquor indented for, and issue a cheque in favor of the Manufacturer, on the Bangalore District Treasury, for the amount due to him on account of such liquor, in the Appended Form I, which shall be kept in triplicate, the original to be given to the Manufacturer, the duplicate sent to the Excise Commissioner's office at the close of each day, and triplicate or counterfoil retained with the Assistant Supervisor or other officer aforesaid. On account of supplies to the Warehouse in the Civil and Military Station, the Assistant Supervisor or other officer in charge of the Distillery will be furnished with a similar cheque book by the Resident.

3. The consignment shall be covered by a pass in the appended Form J, which shall be kept in triplicate, the original to be entrusted to the person accompanying the consignment, the duplicate forwarded to the Amildar of the Taluk in which the Bonded Warehouse or Bonded Depôt is situated, and triplicate retained in the Distillery.

4. The consignment and the pass shall first be taken to the Amildar, or during his absence to the Sheristadar, if the Warehouse or Depôt is situated at Taluk Head-quarters, or to such other official as the Amildar may depute for this purpose, if the Warehouse or Depôt is in any outlying town or village in his Taluk.

5. The contents of the pass shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined. Discrepancies shall be reported to the Deputy Commissioner, and to the officer in charge of the Distillery for necessary action.

6. The date and hour of receipt shall then be recorded on the back of the pass under the signature and designation of the Amildar or Sheristadar or other official appointed by the Amildar for this purpose, and the consignment then passed on to the Warehouse or Depôt to be there booked.

7. The Pass shall at once be sent back by the Excise officer in charge of the Warehouse or Contractor's Agent in charge of the Depôt to the Government official appointed by the Amildar, who shall see that such officer or agent has noted underneath the Taluk official's endorsement, "contents received and booked," with the date and hour of receipt at the Warehouse or Depôt, and "the balance of stock of liquor on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

8. All the passes dated and issued in any one month shall on the 10th of the following month, (by which time all previous month's consignments shall have been duly received and disposed of) be brought with a list giving the name of Warehouse or Depôt, number, date and contents of pass (gallons and drams), to the Amildar who shall, after satisfying himself that the instructions given above have been fully complied with, score the pass across thus X in red ink from end to end, write the word "cancelled" across the face of each pass under his seal and signature, and send the list and the cancelled passes on to the Excise Commissioner. Passes dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental list sent with them.

9. Amildars shall keep a register in the appended Form K in which the duplicates of passes sent to them under Rule 3, shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate passes should be crossed X at the time the original is cancelled under Rule 8, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate pass is not received within a reasonable time, after the period allowed in the pass, the Amildar shall at once report the same to the Deputy Commissioner of the District who will

institute the necessary enquiries. For this purpose, the register of passes should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

10. On receipt of the cancelled passes in the Excise Commissioner's Office, they shall be duly compared and verified with the duplicate cheques received under the above Rule 2, and with the accounts sent by the Assistant Supervisor or other officer in charge of the Distillery, or Warehouse, and with the Accounts received from Bonded Depôts, and then filed till six months after each contract has been closed, when they may be destroyed under the supervision of some responsible officer.

11. When consignments are received without a pass, the liquor shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the Excise officer in charge of the Warehouse, or the Government Contractor's Agent in charge of the Bonded Depôt, intimating particulars to the Excise Commissioner, who will, after the necessary enquiry, direct the issue of a special pass to cover the consignment. This special pass shall be in the same form and issued in the same manner as the ordinary passes, but on paper of a different color, in the appended Form L. It shall be issued by the Senior officer in charge of the Distillery, who will sign the same.

12. If the contents in gallons or the number as given in the original pass and its duplicate differ from those noted on the cask, the liquor shall be sent on to the Warehouse or Depôt with the precautions which are required to be taken under rule 11, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination shall be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the pass, the cask shall not be sent to the Warehouse or Depôt but kept with the Amildar, the matter being reported to the Central Distillery. The Warehouse keeper or the Government Contractor's Agent in charge of the Bonded Depôt shall at once apply for fresh stock by telegraph if possible.

13. When any consignment is forwarded by railway, the original pass together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

14. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable under the provisions of the Excise Act.

15. On the Manufacturer delivering the cheques referred to in the above rule 2, the Officer in charge of the Bangalore District Treasury or the Resident's Treasury, as the case may be, shall pay him the money therein mentioned as an advance which shall be adjusted as explained in the following rule.

16. Of the amounts paid by the licensees into Treasuries as per Receipt G under condition (6) of para 5 of Rule XXI, the price of liquor shall be credited to the head "Remittance Deposits", the duty alone being credited at once to the appropriate budget head "Excise Revenue". The Treasury officers shall transfer at the end of each month all the money under "Remittance Deposit" to the Bangalore District Treasury by means of "Public Service Remittance Transfer Receipt", towards the adjustment of the advances made to the Manufacturer under the last preceding rule. The money advanced from the Resident's Treasury will be similarly adjusted under such orders as may be

issued by the Resident. The Treasury Officer, Bangalore District, shall forward to the Comptroller a monthly report of the Excise advances, in the appended Form Q.

XXV. The following rules shall be observed for exercising proper check over consignments of liquor sent from the Distillery, to the depôts under the "Vend farmers" who draw their supplies direct from the Distillery, and over issues of liquor from Bonded Warehouses or Bonded Depôts to the shop-keepers under such farmers and to separate shop-keepers :—

1. Every consignment of liquor from a Distillary or Ware-house shall be covered by a Rahadari in the appended Form M, which shall be sent with the person accompanying the consignment as proof of his authority to carry; a duplicate thereof shall, at the same time, be sent on to the Amildar of the Taluk in which is situated the depôt to which the consignment is made. The counterfoil of the Rahadari shall be retained in the Distillery Office. The Rahadari, its duplicate and counterfoil shall all have the same serial number printed on them. But to keepers of Separate shops, printed permit books in the same form shall be supplied at their own cost. When each shop-keeper sends for his supply of liquor, his permit book shall be presented to the Excise officer in charge of any Warehouse or the Government Contractor's Agent in charge of any Bonded Depôt, who issues the liquor. The Excise officer or the Contractor's Agent shall make necessary entries in the book under his seal and signature, and send it with the consignment. Such permit books shall also be kept by the shop-keepers under the Vend farmers to transport their supplies from the Bonded Depôts or farmers' depôts, as the case may be, the necessary entries in the books being made by the Contractor's Agents in charge of the Bonded Depôts or by the licensees in charge of the farm depôts. At the close of each day's issues, the Excise officer or the Government Contractor's Agent, as the case may be, shall prepare an extract from his register of daily issues to the farmers and Separate shop-keepers in the appended Form N, and forward it on the morning of the day following to the Amildar of the Taluk in which the farms or Separate shops are situated.

2. The consignments and the rahadaris shall first be taken to the Amildar or the Sheristadar during the Amildar's absence if the farmer's depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the depôt is in any outlying town in his Taluk.

3. The contents of the rahadari shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined. Discrepancies shall be reported to the Deputy Commissioner, and to the officer in charge of the Distillery or Warehouse or the Contractor's Agent in charge of the Bonded Depôt for necessary action.

4. The date and hour of receipt shall then be recorded on the back of the rahadari under the signature and designation of the official appointed by the Amildar for this purpose, and the consignment then passed on to the depôt to be there booked.

5. The rahadari shall at once be sent back by the depôt licensee to the Government official appointed by the Amildar, who shall see that the licensee has noted underneath the Taluk official's endorsement "Contents received and booked," with the date and hour of receipt at the depôt, and "the balance of stock of liquor on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

6. All the rahadaris dated and issued in any one month and the extracts referred to in the above rule 1 shall, on the 10th of the following month, (by which time all previous months' consignments shall have been duly received and disposed of) be brought with a "Patti" giving

name of depôt, number, date and contents of pass (gallons, drams), to the Amildar who will, after satisfying himself that the instructions given above have been fully complied with, score the rahadaris and extracts across thus X in red ink from end to end, write the word "cancelled" across the face of each rahadari under his seal and signature and send the "Patti" and the cancelled rahadaris and the extracts on to the Deputy Commissioner of the District. Rahadaris dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental patti sent with them.

Amildars shall keep a register in the appended Form O, in which the duplicate rahadaris and extracts sent to them under rule 1 shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate rahadaris should be crossed X at the time the original is cancelled under rule 6, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate rahadari is not received within a reasonable time, after the period allowed in the rahadari, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of rahadaris should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

8. On receipt of the cancelled rahadaris and extracts at the District office they shall be compared and verified with the figures in the monthly Abkari Revenue Statements No. 6 (the monthly accounts received and 6A/ from the Distillery, Bonded Warehouses and Bonded Depôts, and with Treasury B accounts, and then filed till six months after each contract has been closed, when they may be destroyed under the supervision of some responsible officer. The Statement No. 6 (compiled and 6A/ for the whole District shall then be forwarded to the Excise Commissioner's office, where it shall be compared and verified with the Treasury chellans and receipts (Forms E, F, G). The Excise Commissioner and 6A/ shall thereupon prepare Statement No. 6 (for the whole Province and send it to the Dewan's Office after obtaining the Comptroller's certificate of credits; and he shall furnish the comptroller with a monthly Abstract Statement of issues of liquor from the Distillery, showing the amounts of the cheques issued in favor of the Manufucturer.

9. When consignments are received without a rahadari, the liquor shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the depôt licensee, intimating particulars to the Deputy Commissioner, who will after the necessary enquiry direct the issue of a special rahadari to cover the consignment. This special rahadari shall be in the same form and issued in the same manner as the ordinary rahadaris, but on paper of a different color in the appended Form P.

0. If the contents in gallons or the number as given in the original rahadari and its duplicate differ from those noted on the cash, the liquor will be sent on to the depôt with the precautions which are required to be taken under rule 9, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination should be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the rahadari, the cask must not be sent to the depôt but kept with the Amildar, and the matter reported to the Central Distillery, Warehouse or Bonded Depôt, as the case may be. The farm depôt licensee shall at once apply for fresh stock by telegraph, if possible.

1. When any consignment is sent by railway, the original rahadari together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the

arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

12. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable under the provisions of the Excise Act.

PART III.

Miscellaneous.

XXVI. The following accounts and statistics and such other periodical returns, reports, &c., as may be ordered by the Excise Commissioner, shall be furnished by the Excise officers in charge of the Distillery and Bonded Warehouses and by the Government Contractor or his Agents in charge of Bonded Depôts, in the forms prescribed by the Excise Commissioner:—

From the Distillery—To the Excise Commissioner's office.

1. Monthly statement of issues of liquor to each Bonded Warehouse and Bonded Depôt, showing the number and amount of each cheque issued in favor of the Manufacturer.
2. Monthly statement of issues of liquor to each farm depôt, to "Separate shops," if any, and to public institutions, respectable private individuals &c., showing the amount of duty realized in the Treasuries and in the Distillery.
3. Monthly Stock Account.
4. Monthly statement of receipts of duty, &c., and remittance to the Treasury.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of liquor to each Bonded Depôt, farm depôt and to "Separate shops," if any, in each District.

From Bonded Warehouses—To the Excise Commissioner's Office.

1. Monthly statement of issues of liquor to "Separate shops," showing the amount of duty and price of liquor realized in Treasuries.
2. Monthly Stock Account.
3. Detailed account of wastage.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of liquor to "Separate shops," in each District showing the amount of duty and price realized in Treasuries. A similar extract will be furnished to the Collector from the Bonded Warehouse in the Civil and Military Station, under such orders as may be issued by the Resident.

From Bonded Depôts—To the Excise Commissioner's Office.

1. Monthly statement of issues of liquor to the Arrack Vend farmers and "Separate shops," if any, showing realizations in Treasuries.
2. Do do to the shops under the farmers.
3. Fortnightly stock account.

To the Deputy Commissioners concerned.

Extract from the monthly register of issues of liquor to the Arrack Vend farmers and "Separate shops," if any, in each District, showing realization in Treasuries.

XXVII. The District Treasury officers shall furnish to the respective Deput Commissioners monthly statements of realizations on account of duty, price and ren tals under separate headings by dates in the form to be prescribed by the Comptrol ler.

XXVIII. The duties to be performed and the accounts, diaries and reports t be furnished by the executive members of the Excise Department shall be such as may from time to time, be ordered by the Excise Commissioner.

XXIX. Except as otherwise provided all orders passed and proceedings take by officers of the Excise Department under the provisions of these rules, shall be subjec to appeal to their immediate superiors within two months from the date of the passing of such orders or proceedings.

XXX. The Manufacturer of country spirits and other Contractors, farmers and shop-keepers shall conform to such rules of practice as may, from time to time, be issued by the Excise Commissioner not inconsistent with the provisions of the Excise Act and these rules.

XXXI. The following persons are hereby empowered to grant passes for possession or transport of liquor. All the members of the Excise Department not below the rank of Assistant Tester, Assistant Commissioners, Amildars, Sheristadars Shekdars and Government Contractors or farmers, or their Agents.

XXXII. There shall be no objection to the Manufacturer buying arrack Vend farms or "Separate shops," and to the purchasers of "Separate shops" holding any "Vend farms," and *vice versa.*

XXXIII. "Methylated spirits" and all spirits rendered unfit for human consumption under Act XVI of 1863 (Regulation II of 1885) shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXIV. Spirits manufactured in Batavia, Jamaica and Ceylon shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXV. All Police Officers of, and above, the rank of Serjeant or Dafadar, and all Revenue and Municipal Officials of, and above, the rank of Shekdar, Daroga, Mutsaddi or Manegar are invested with all powers vested in Excise officers by the Excise Act with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description and the arrest of persons found in possession thereof.

XXXVI. Police Officers are invested with the following powers:—

(*a*) All the members of the Police with the power conferred on Excise Officers by Section 27 of the Excise Act.

(*b*) A Police Officer in charge of a Station, or a Police Officer of, or above, the grade of Head Constable or Jemadar, or Serjeant or Dafadar with the powers conferred on Excise Officers by sections 28 and 29 of the said Act.

XXXVII. The following Rules in regard to the disposal of liquor, &c., confiscated under the above Act, shall be observed:—

(1) All liquor and other property such as stills, vats or other apparatus, jars, bottles and other vessels used for the preparation of liquor in any stage, or for storing or conveying liquor which may be confiscated under the Excise Act shall be sold by auction, and the proceeds credited to Government minus any sum awarded to the informer or others by the Magistrate trying the case.

(2.) But if such liquor is adulterated by any noxious ingredient, or be otherwise unfit for human consumption, it shall be destroyed.

(3.) Should the quantity of such liquor be more than two imperial gallons, the orders of the Excise Commissioner shall be obtained for its disposal.

NOTE:—*Forms will be published in subsequent Gazettes.*

By Order,

T. ANANDA ROW,

Chief Secretary.

SECTION S. R. (General Serial No. 30.)

FILE No. 47-92 1893

SERIAL No. 2 From

10 (2)

The Chief Secretary to the Dewan of Mysore.

To The Excise Comm^r in Mysore

Dated 2^d. January 193

Despatched

Received

Enclosures No.

General No. 9838

No. R-7-45-92

Approving, with certain modifications, of the additions and amendments to the Arrack Rules, proposed by the Excise Comm^r., and calling for a revised draft based upon the observations made by Govt.

Read. // (2)

Letter No. 3418/188 dated 17/22 4/Dec/92 from the Excise Commissioner in Mysore, submitting for approval of Govt. and publication in the Mysore Gazette a draft Notification embodying certain additions and amendments to the Arrack rules in Part II in Govt. Notification No. 495 dated 30th/March/92.

In 9838/R.F.45-92 dt. 2-1-93 / 7-1-93

Order thereon.

1. The amendments and additions in paras 1, 4, 6 and 8 of the draft Notification submitted by the Excise Commissioner being necessary, are approved.

2. No reasons are assigned by the Excise Commissioner for fixing the upset prices of the privilege of selling country spirits in defined tracts or separate shops, prior to their being put to auction, at two-thirds of the rentals of the last respective leases. Some further explanation is requested -

3. Regarding the proposed addition in para 3 of the draft Notification, Government observe, that instead of leaving the

amount of deposit to be paid by each bidder in an auction to the discretion of the officer conducting the sale, it is better to have a fixed sum and that fifty rupees for a shop is not large.

4. With reference to the amendment proposed in para 5 of the draft notifi-cation, Government observes that it should not undertake the risk of remittance. The shop keepers must make their own arrangements. The shroff must be regarded as the servant or agent of the shop-keepers. The Govt. should have nothing whatever to do with the ~~agent~~ arrangement as in case of embezzelment or breach of trust ~~the loss would~~ will fall on Government.

5. In regard to the proviso in para 9 authorizing the gauging by weighment, lately introduced, Government are of opinion that measurement is always safe and prevents fraud.

6. The Excise Commissioner is requested to submit a revised draft at an early date based on the

foregoing observations for
the further order of Government.

Chief secretary.

To the Council of Mysore

(General Serial No. 80.)

SECTION S. R.

FILE No. The 47-92

SERIAL No. 3

From The Excise Commissioner

OFFICE OF THE
7299
11 JAN. 93
MYSORE

1892

14

3

To

The Chief Secretary to the Dewan of Mysore.

Dated 3rd
Despatched 10 } January 1893
Received

Enclosures No. 2

General No. 3789
No. 217

In reply to

SUBJECT.

Proposes certain amendments to the Arack Rules, Part-I.

Ra

Ref Mrs 11/1/93

Refers subd - Excise Comrs No 3418/188 dd 17-12-92 was subd to Chief Secy on 24-12-92. 17/1/93.

References (to be entered only in the Dewan's Office).

Subd

Excise Comrs No 3418/188 dd 17-12-92 was disposed of vide G.O No 9838 R.T. 45-92 dd 2-1-93. Please see file subd herewith.

Subd 26/1. Reft the gte ord Under Secy & thereon & if any other measure thereon

26/1

Submitted. The favour of return of file subd. with Excise Comrs No 3418/188 is requested

Read 11/1

No. 3789/217 (Excld: 24) 15

Excise Commissioner's Office
Bangalore 3/10 January 1893

(3)

From

The Excise Commissioner
in Mysore

To

The Chief Secretary
to the Dewan of Mysore

Sir,

I In acknowledging the receipt of Government Proceedings No. 95-25-1199-92, dated 26/29 December 1892, I have the honor to request that the following amendments to the Arrack Rules in part I of the Government Notification No. 495, dated 30th March 1892, may be included in the draft Notification submitted with this office No. 3418/1881 dated 17/22 December 1892:—

+R.F 267-92-93 Paper No (4)

(1)

1. After the word "liquors" in condition 1 of Rule II insert "within the meaning of clause (a) of Rule I in Government Notification No. 31, dated 9th May 1889"

Refer See: (2)

2. In line 5 of condition 3 of Rule II, omit "greater or" and at the

end of condition 3, insert "For ~~[illegible]~~ spirits of higher strength than 20° U.P. which may be also likewise specially manufactured, the duty shall be calculated proportionately upon the duty payable for 20° U.P. but as regards the prices thereof, the manufacturer may fix his own rates."

3. At the end of para 1 of Rule IV insert — "The authorized holidays herein referred to shall be such as may from time to time be prescribed by the Excise Commissioner"

4. Substitute the following for para 14 of Rule IV: —

"The manufacturer shall keep true and correct accounts, in the prescribed forms, of the quantity and strength of the spirits manufactured in, and issued from, the Distillery, and of all materials used and washmixed in the distillery — He shall produce all such accounts, whenever required to do so, for inspection by the Excise Commissioner or any other Officer deputed for the purpose."

5. Before "Shop-keeper" in line 2 of para 1 of Rule V, insert — "Foreign liquor", and in the same line omit — "or vend

6. In para 2 of Rule V, omit— "or vend Renter."

7. At the end of para 6 of Rule V, insert— "For Spirits of higher strengths than 20° U. P. the manufacturer may fix his own prices"

8. Before "Spirit" in line 4 of para 7 of Rule V, insert— "double-distilled" and for the words "regulated by the Excise Department" substitute— "fixed by the manufacturer."

9. After "Distillery" in line 2 of para 2 of Rule VII, insert— "so far as the same may endanger the Revenue, Public health or Public peace".

II. It is necessary that the "foreign spirits and foreign fermented liquors" referred to in Condition 1 of Rule II, should be clearly defined, as the manufacturer is authorized to manufacture at the Distillery "double-distilled spirits", Viz those of higher strengths than 20° U. P. and which are treated as "foreign Spirits" under Government Notification* No: 102 dated 8th August 1888. Hence the proposed amendment No: 1.

* Refer Section Paper No (1)

III. The amendments Nos: 2, 7, and 8 are

are proposed in consequence of the manufacturer having been authorized to fix his own prices for strong spirits, in the Government-Proceedings under reply

IV. At present the officials at the distillery enjoy all the holidays granted to Public Offices, thereby causing inconvenience to the distillation &c. In the Madras Presidency the distillery Officials are granted only a very few special holidays. I propose to adopt the same course, and to enable me to do so, the amendment no: 3 is required.

V. The amendment no: 4 is necessary, as, in requiring the manufacturer to furnish accounts of cash expenditure and receipts, we expect him to disclose the secrets of his business, which he is most unwilling to do. I beg to enclose herewith an extract from the Madras Rules, from which it will be seen that the distillers are not required to furnish to Government the account of their cash transactions.

VI. Amendments nos: 5 and 6 are required, as the sale of spirits stronger than 20° U.P. is entrusted only to "Foreign liquor shop-keepers," the arrack

arrack vend farmers and separate shop-keepers being restricted to the sale of 20° U. P.

VII. A copy of the Rules corrected, as now proposed, is herewith submitted for information.

I have the honor to be
Sir
Your most Obedient Servant

S Mickette
Excise Commissioner
Fm6.

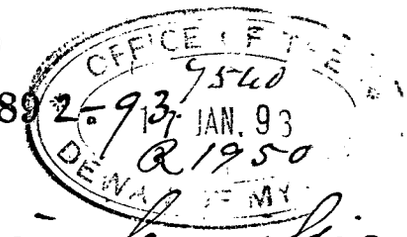
(General Serial No. 80.)

SECTION S.R.C. 10

FILE No. 67-92 From

SERIAL No. 24

1892-93



The Private Commissioner in Mysore (4)

To

The Chief Secretary to the Dewan of Mysore.

Dated 9th January 1893.

Despatched 16

Received

Enclosures No.

General No. 3844

No. 224

In reply to Government Proceedings Nos: 9838 R.F. 45-92, SUBJECT. Dated 2/7 Instant

(2)

Submits explanations to the several observations contained in the above in regard to certain modifications proposed in the Arrack Rules.

XX

Rev. Mrn

17/1

Refer Sub.

References (to be entered only in the Dewan's Office).

No: 3844/224 Excise Commissioner's Office
Dated Bangalore 9th/16th January 1893.

From

The Excise Commissioner
in Mysore

To The Chief Secretary
to the Dewan of Mysore.

Sir,

1. In acknowledging the receipt of Government Proceedings No: 9838 R. H. 45—92 (2) dated 2nd instant, I have the honor to submit the following explanations to the several observations therein contained:-

(1.) For the guidance of the officers concerned there should be a rule under which to fix upset prices. The lower the upset price, the keener is the competition generally. I think the upset prices may be fixed roughly, as already

proposed, at two-thirds of the rentals of the year immediately preceding the one to which the sale notification refers. The same course is adopted in the Madras Presidency.

(2) It will be seen that, in para 3, of Government notification No: 8305 dated 14th December 1892, Rupees 25/- has been fixed as the amount to be deposited by intending bidders for arrack rend farms, and in para 2 of Govt. notification No: 8306. dated 14th December 1892, Rupees 60/- has been fixed for separate shops. In conformity with the existing rules, I had fixed Rs 250/- for arrack rend farms and Rs 60/- for separate shops, as the sales are for a period of fifteen months. But in the

Revenue

Ref. See (3)

Ref. See (3)

Dewan's

Dewan's office the amount of the farmer was reduced to Rs 25/-. In view to enable the Government to alter the amounts similarly from time to time, it is necessary that the following words should be inserted: —

"or such other reasonable amounts as may from time to time be fixed by Government"

(3.) Under the provisions of the rules, the separate shop-keepers are bound to pre-pay into local Salary Treasuries, the duty and price of the quantity of arrack they obtain from Bonded Depôts. As they have to obtain their supplies of liquor daily from the depôts, very often more than once a day, they find it inconvenient to make their payments direct

direct into the Taluq Treasuries, which are not kept open in mornings and on authorized holidays. Under such circumstances, in the towns of Bangalore and Jnyoore a Shroff is employed at present, on a monthly salary of Rs. 9/- which is paid by the shop-keepers as an establishment Cess. The Shroffs daily attend the Depôts from 7 to 11 A.M. and again from 2 to 5. P.M. to receive payments from the separate shop-keepers, and after closing the days transactions, take the days collections to the Taluq Treasuries. They have deposited as Securities Rs 500/- The Amildars are held responsible that the Shroffs take the daily collections

into the Treasuries. The arrange-
ment is now working well.
To legalize this procedure, the
proposed provision is neces-
sary.

(4) The gauging by weighment
has been already sanctioned by
Government in Proceedings
No: 15300-1/1612, dated 29th March 1892,
and is now in force. Hence the
proposed provision.

R. F. 255-93.
Police Section
Paper (4)

* R. T. 268-92.3.
Paper (4)

2. Under the above circumstances
I have deferred the submission of a
revised draft, pending the final
orders of Government on the subject.

I have the honor to be

Sir

Your most obedient Servant

S. Mukerjee

Excise Commissioner
in Bengal

15

(General Serial No. 30.)

SECTION S. R

FILE No. 47-91 From The Excise Commissioner in Mysore

SERIAL No. 5

To

1893. 10 JAN 9

7669.

R 1982

(5)

The Chief Secretary to the Dewan of Mysore.

Dated 12th January 1893.

Despatched 18

Received

Enclosures No. 2

General No. 3880

No. 230

~~*In reply to*~~

SUBJECT.

Requests sanction to the use of clear and pure spring water for blending purposes at the Central Distillery, instead of distilled water, and proposes amendment of the present Rules on the subject.

Rev. Rep. Mar 1891

Subd with a Copy of Notfn No 495 Dated 30th March 89

References (to be entered only in the Dewan's Office). Relat Stg Orr ... to Rules & Notfn ... Rep ... in Jan 1891

Recd 20/1

No. 3880
230
(Excise: 2.)

27

Excise Commissioner's office
Dated 12th January 1893.

5

From

The Excise Commissioner
in Mysore

To

The Chief Secretary to the Dewan of Mysore
Bangalore

Sir,

In forwarding herewith, an extract of letter dated 11th Instant, from Mr. A. P. Millar, Agent of Messrs Parry & Co; manufacturers of country spirits to the Mysore State, I have the honor to request that under the circumstances therein represented, sanction may be accorded to the use of clear and pure spring water, instead of distilled water for blending purposes, i.e. to reduce strong spirit to the authorized strength of 20° under Proof.

2 It will be seen from the accompanying copy of correspondence that, at the Distilleries in British India, common water is utilized for the above purpose. But under para 4 of Rule IV in Part I of Government Notification No 495, dated 30th March 1892, the Manufacturers here are permitted to use only distilled water. Consequently three or four stills which may be usefully employed for distilling arrack, have to be set apart for distilling the requisite supply of

water.

water. This causes waste of time and labor, besides delaying the manufacture of the issuable arrack. If clear and pure spring water which is as good as distilled water, for blending spirits, is not available, then in that case, it would be necessary to manufacture distilled water. But so long as such spring water is available, it may be safely used instead of distilled water. Under such circumstances I beg to recommend that the marginally noted amendment also may be published in the draft Notification submitted with this office No. 3789/217 dated 3rd/10th January 1893.

At the end of para 4 of Rule IV in part I of Government Notification No. 495, dated 30th March 1892, insert the following sentence:—

"and if clear and pure spring water is available, it may be used for such purpose, in lieu of distilled water, with the previous sanction of the Excise Commissioner."

G. 7299 Subd to R. 1902 Chief Secy with refers Ox 18.1.93.

I have the honor to be
Sir,
Your most obedient Servant

Ricketts
Excise Commissioner
in Mysore

29

Bangalore, 11th January 1893.

Enclosure to &c

To

The Excise Commissioner, in Mysore
Bangalore

Sir,

× × ×

I beg to send by the bearer a sample of the spring water available, which, it will be seen, is unusually clear and pure.

The objection to distilled water is, that it is flat, and it will not keep sweet longer than 2 or 3 days, and consequently a stock cannot be maintained, whereas fresh spring water similar to the sample, is always obtainable. Were the use of this spring water permitted, it would save us considerable expense and wear and tear of stills, and as regards the quality of spirit reduced with it, I believe it would be, if anything, more palatable than that with which distilled water is mixed.

I have &c

(Signed) A. P. Millar
Agent to Messrs Parry & Co

'Copy'

S Mickette
Excise Commissioner

30

5/2

Extract of correspondence in re-blending of spirits

Letter dated 19th August/92, from the officer in charge of Tondiarpete Distillery, Madras.

× × ×

The Distiller finds it cheaper to use ordinary water to reduce the strength of his strong liquors.

× × ×

Letter No 5774, dated 29th October 1892, from the Commr of Customs, Salt, Opium and Abkari, Bombay.

× × ×

All spirit before it is passed out of the Distillery, is subjected to test with Ferrocyanide of Potassium; if the presence of copper is indicated, it is rejected and subjected to redistillation. Common water is the ingredient generally used for reducing the strength of the spirit. These precautions are observed whether the stills used are country stills or English stills.

Letter No 339, dated 2nd November 1892, from the Commr of Excise Punjab

× × ×

The method of reducing the strength of the spirits is left to the discretion of distillers; but in fact only water or once distilled spirit is used.

× × ×

Letter No. 64, dated 5th November 1892, from the Distillery Officer, Ranipett

Weak faints are not produced, and are not used for blending with strong spirits, such spirits being reduced to the authorized strengths (20 or 30 U.P.) by the addition of plain water.

Madras Abkari Comm's Cir: order No. 4, dated 16th September 1889.

The following is an example of a case in which the strength of the spirits is reduced by the addition of water:- If to 100 gallons of spirits 40° over Proof, 100 gallons of water be added, the total of the two will equal 196 gallons only, not 200; and the strength of the mixture will be 28·6° Under-Proof, not 30° Under proof as might be supposed from the fact of equal quantities of water and of spirits 40° over-Proof having been mixed.

× × ×

True extract

S Mukerjee

Excise Commissioner

in Mysore

SECTION S. R

FILE No. 47-42

SERIAL No. 6

(6)

~~Ordered~~ Notification

No 13287 ~~dated 30-1-93~~ dated 29-1-93

R. 7253-92 1-2-93

The Government of His Highness the Maharaja are pleased to direct that the annexed forms S(i) and S(ii) N. 8 and 8 shall be read as part of the appendices to the Arrack Rules under the Excise Act ~~XXII~~ of 1881 as extended to Mysore by Regulation ~~III~~ of 1885, issued under Govt. ~~order~~ Notification No 495 dated 30th March 1892.

By order

Chief Secretary.

File taken
KS
2/2/93

To The Compiler,
Mysore Gazette.

for publication as usual
~~insertion in the Kannada~~

33

(General Serial No. 30.)

SECTION S. R.

FILE No. 47 From 92

SER'AL No. 7

OFFICE OF THE DEWAN

1893 2447 22 AUG.

R 618

The Excise Commissioner in Mysore.

To

The Chief Secretary to the Dewan of Mysore.

Dated 18th August 1893.

Despatched 21

Received

See 75-40 Coorg 1950 Const.

Enclosures No. 2

General No. 673

No. 90

With reference to Government ~~In reply to~~ Proceedings No. 9838/45-92, dated 2nd January/93

SUBJECT.

Forwards a revised draft Notification, embodying the necessary additions and amendments to the Arrack Rules in parts II & III of Government Notification No. 495, dated 30 March 1892.

Rev. Dept 22/8

References (to be entered only in the Dewan's Office).

No. 673/90 (Encl 2) Excise Commissioner's Office
Bangalore, 18th/21 August 1893

84

From

The Excise Commissioner,
in Mysore.

To

The Chief Secretary to the Dewan,
of Mysore.

Sir,

With reference to para 6 of Government Proceedings No. 9838/45-92, dated 2nd/9th January 1893, and to the explanations contained in my letter No. 3844/224, dated 9/16th idem, I have the honor to forward, herewith, in view to avoid further delay, a revised draft Notification, embodying the necessary additions and amendments to the arrack Rules in parts II and III of Government Notification No. 495, dated 30th March 1892.

2.

2. In the above draft, the upset prices to be fixed for the farms to be sold, are raised from two-thirds to three-fourths of the last preceding rentals of the respective farms.

3. With reference to this office letters Nos $\frac{3274}{178}$, dated 12th December 1892, and $\frac{3656}{200}$, dated 3rd January 1893, the word "Jamaica" in Rule XXXIV is proposed to be omitted.

4. A copy of the existing Rules in the aforesaid parts II and III, with the proposed modifications noted in red ink, is herewith submitted for information.

I have the honor to be,

Sir,

Your most obedient Servant,

J Ricketts

Excise Commissioner

in Impose

R. S

36

Enclosure to 87

Draft Notification

Under the provisions of Section 55 of the Excise act XXII of 1881, the Government of His Highness the Maharaja hereby sanction the following amendments and additions to the arrack Rules in Parts II & III of the Government Notification No 495, dated 30th March 1892:—

1. In Rule XVII, alter the word "April" to "July" and the words "31st March" in lines 2 and 4 to "30th June". Put a comma after the word "grant" at the end of the above Rule, and add the words — "or for any other fixed period".

2. After the word "bid" in line 4 of para 1 of Rule XXI, insert the following Sentence:—

"The upset prices shall be fixed roughly at three-fourths of the rental of the last preceding lease

lease; and at the end of the same para, insert the following sentence:—

"As a rule, the results of the sales shall be confirmed, except when it is believed that there has been combination among the bidders, or when the character of the successful bidder is considered unsatisfactory, or he is not believed to be solvent, in which cases the matter shall be reported for the orders of the Excise Commissioner."

3. In para 2 of Rule XXI, after the word "locality" in line 5, put a comma, and add — "or such other reasonable amounts as may be fixed by the Officer conducting the sale".

4. In clause (1) of para 5 of Rule XXI, omit the words — "and in Special cases of 10° under proof" in line 2, "and passes" in line 3, "double-distilled" in line 5, and the concluding words — "Rum and Milk-Punch in bottles duly corked and labelled in the Central distillery"; and

and after the word "Spirits" in line 5, add — "of 30° under proof".

5. At the end of clause (2) of the above para 5, insert — "The licensees of Separate Shops may make payments on the prescribed Challans to a Government official appointed on this behalf at the licensees' cost, and located at the Bonded depôt for the convenience of such licensees.

6. In Sub-clause (c) of clause (4) of the aforesaid para 5, omit the words — "higher or" in line 3.

7. In Sub-clause (a) of clause (7) of the above para 5, after the word "depôt" in line 9, insert: — "or to close any existing depôts, or to open new depôts, with the Excise Commissioner's previous sanction"; in Sub-clause (c), omit the last two sentences beginning with the word: — "During", and ending with "1892-93"; in Sub-clause (f) after the word "Convey" in line 5, add — "in his own casks;" and at the end of the same Sub-clause, insert the following sentence: — "The

Government

Government Contractor shall, also provide, at his own cost, cocks and taps, gallon measures and other prescribed measures for the use of each Bonded Depôt."

8. In clause (13) of the above para 5, after the word "arrack" in line 1, add — "belonging to the old farmers"; and alter the word "Contract" to "lease" and "Contractors" to "farmers"; and in clause (15), alter the word "Contract" to "lease".

9. After the word "Government" in line 12 of para 6 of Rule XXI, put a <u>Semicolon</u> in place of the <u>full stop</u>, and then add — "and all loss thereby caused, together with all other losses accruing to Government in Consequence of the licensee's neglect to open his shops, or to readily commence the business of his lease, shall be made good by the licensee"; and after the word "once" in line 13, put a <u>full stop</u>, and omit the remaining words

B

of the sentence as far as the word "above".

10. After the word "Cask" in line 9 of Rule XXIII, insert — "Provided that, when the gauging is made by weighment, the measurement of casks may be dispensed with."

11. In para 6 of Rule XXV, substitute "Rahadári" for "pass" in line 5; in para 8, insert — "and 6A" after "Rs. 6" in lines 3, 7 and 11, letter "S" being added to the word "statement"; Substitute "they" for "it" in line 9, and "them" for "it" in line 12; and in para 10, Substitute "Cask" for "Cash" in line 2.

12. In Rule XXVI, Substitute "monthly" for "fortnightly" under the head — "From Bonded depots — To the Excise Commissioner's Office".

13. In Rule XXVIII, after the word "Department", insert — "and assistant Commissioners."

14. In Rule ~~XXXIII~~, omit the word – "Jamaica"

By order.

Chief Secretary.

CONTINUATION OF GOVERNMENT NOTIFICATION No 495, DATED 30TH MARCH 1892.

PART II.

THE SALE AND TRANSPORT OF COUNTRY SPIRITS AND GRANT OF "VEND FARMS" AND "SEPARATE SHOPS" AND ISSUE OF LICENSES AND PASSES.

XVII. The period for which a "Vend farm" or a "Separate shop" shall be granted, shall be the period from the 1st April, in any year to the ~~31st March~~ July / 30th June following. Provided that, with the approval of Government, the "Vend farm" or "Separate shop" may be granted for a period extending to the ~~31st March~~ 30th June / of the second or third year succeeding the date of grant, or for any other fixed period.

XVIII. For the purpose of "Vend farms" each District shall be divided into defined tracts either by each Taluk or each Shekdari Hobli, or by groups of such Hoblis, according to local convenience and circumstances In large Towns and other places where necessary, each shop in a specified locality may be separately given out.

XIX. The exclusive privilege of vending in such tracts or "Separate shops" shall be disposed of by sale by public auction. The sales shall be conducted by the Deputy Commissioner or an Assistant Commissioner authorized by the Deputy Commissioner in that behalf.

XX. The results of sales shall be reported to the Excise Commissioner without delay.

XXI. The terms and conditions of sale and the grant of farms and issue of licenses shall be as follows:—

1. The exclusive privilege of selling country spirits in defined tracts or separate shops in specified localities shall be put up to auction at upset prices, and knocked down to the approved highest bidder above those prices, subject to the formal confirmation by the Deputy Commissioner who will be at liberty to accept or reject the bid without assigning reasons for the same. Such formal confirmation will be tantamount to an acceptance of the bid. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at discretion. The condition and character of intending bidders may be enquired into; and the officer conducting the sale may at the time of sale refuse to receive the necessary deposit which entitles a bidder to bid, from persons regarding whom the result of such enquiries is not satisfactory. No former contractor who has been guilty of an infringement of the terms of his contract or of the Excise Laws or Rules shall be entitled to bid. The officer conducting the sale shall not be bound to accept the highest bid, should he consider it to be so extravagantly high as to afford apprehension of the lease breaking down.

The upset prices shall be fixed roughly at three-fourth of the rents of the last preceding lease.

2. Parties intending to bid must attend either in person or by duly authorized agents, and no person shall be permitted to bid either on his own behalf or on account of any one else until he has deposited Rs. 200 for each defined tract, or farm, or Rupees 50 for each separate shop in specified locality. The deposits made by the unsuccessful bidders and not forfeited as hereinafter provided, will be returned at the close of the sale. The successful bidder must, on the exclusive privilege being knocked down to him, and before the next farm is put up for sale, deposit a sum equal to one-twentieth of the amount of his bid, and within fifteen days of the confirmation of the sale having been notified to him by the Deputy Commissioner in writing, he must deposit such further sum as, with the former deposit, will make up an aggregate sum equal to two months' rent; and if he fails to do so, the deposits already made shall be forfeited, and the exclusive privilege shall be immediately resold or otherwise disposed of as the Deputy Commissioner may direct.

or such other reduced amounts as may be fixed by the officer conducting the sale.

As a rule the results of the sales shall be confirmed except when it is believed that there has been combination among the bidders, or when the character of the successful bidder is considered unsatisfactory or he is not believed to be solvent, in which cases the matter shall be reported for the orders of the Excise Commissioner.

3. Resales effected under para 2 shall be at the risk of the defaulting bidder who shall forfeit all gain, and in the event of a loss by the resale, shall make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposit shall be deducted from the loss arising from the resale; and the remainder, if any, shall be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposit be greater than the loss by resale, the whole of such deposit shall be credited to Government.

4. The purchaser of the exclusive privilege of vend in each defined tract or separate shop in specified locality shall sign an agreement binding himself to observe the conditions hereinafter set forth; and the agreement shall be executed within ten days of the expiry of the period of fifteen days above mentioned. If the purchaser fails or refuses to sign the agreement, all deposits already made shall be forfeited; and the exclusive privilege shall be resold at the risk and loss of the first purchaser as set forth in paras 2 and 3, or be otherwise disposed of. In the case of the purchaser's death after the confirmation of the sale, it shall be binding on his heirs or assigns.

5. As soon as the agreement has been executed, the Deputy Commissioner shall issue a license in the appended Form A, to the purchaser of each "Vend farm," and in the appended Form D to the purchaser of each Separate shop, assigning to the purchaser the exclusive privilege referred to therein, subject to the following conditions:—

(1.) The exclusive privilege shall extend only to the sale of country spirits ordinarily of 20° under proof, ~~and in special cases of 10° under proof,~~ and with the special permission ~~and passes~~ of the Deputy Commissioner or other officer authorized by him, to the sale of ~~double distilled~~ spirits, ~~Rum and "Milk Punch" in bottles duly corked and labelled in the Central Distillery.~~ of 30° under proof

(2.) The amount for which the privilege has been purchased shall be payable into the local Taluk Treasury on the prescribed printed chellans, in equal monthly instalments commencing from the first month of the contract. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 15th of the month following. The chellans shall be in triplicate in the appended Form E. The original shall accompany the Treasury "Daily cash" account sent to the District Treasury, the duplicate forwarded by the Taluk Treasury Officer to the Excise Commissioner's office, and the triplicate retained with the renter. Payments on account of the shops in the Civil and Military Station shall be made into the Resident's Treasury on the printed chellans furnished to the shop-keepers by the Collector of the Civil and Military Station.

The licensee shall deposit the money and make payments on the prescribed chellans to a Government official appointed in this behalf, at the licensees' cost, and located at the Bonded depôt for the convenience of such licensees.

(3.) The deposit of two months' rent made by the licensee shall be taken in payment of the instalments due in the last two months of the period of the contract. Failing payment of each monthly instalment by the 15th of each month, the Deputy Commissioner shall recover the same under the rules in force for the recovery of Land Revenue, together with interest at 6 per cent per annum. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee.

(4.) (*a*) The licensee shall purchase the spirits, at the prescribed rate from the Manufacturer or obtain the same from a Bonded Warehouse or a Bonded Depôt established as hereinafter provided.

(*b*) The above rate is in addition to Excise duty which shall be prepaid into the Taluk Treasury, or into any other Government Treasury with the permission of the Deputy Commissioner, at the prescribed rates, before the removal of the spirits from the Distillery or from any Bonded Warehouse or Depôt established as aforesaid.

(*c*) The licensee shall sell the spirits to the public at the rate of Rs. 5-5-0 per gallon of 20° under-proof or such other rate as may be fixed by Government from time to time, and proportionately for ~~higher or~~ lower strengths.

(5.) The licensee who obtains his supplies from the Distillery shall pay the above duty into the Taluk Treasury and obtain a receipt in the appended form F., which shall be in triplicate, the original to accompany the "Daily cash" account to the District Treasury, the duplicate to be delivered to the Officer in charge of the Distillery, and the triplicate to be retained with the licensee. On production of such receipt and an indent for the supply of the liquor covered by the receipt, and on payment of the price of such liquor to the Manufacturer or his agent at the prescribed rate, obtaining a receipt from him therefor, the Assistant Supervisor or other officer in charge of the Distillery shall issue the quantity of liquor covered by the amount of duty shown in the Treasury officer's receipt, and he shall forward the Treasury receipt to the Excise Commissioner's office under the endorsement of the Assistant Supervisor or other officer aforesaid as to the date and hour when the liquor was issued. The Assistant Supervisor or other officer aforesaid shall then issue a Rahadari in duplicate in the form hereinafter provided for the transport of liquor from the Distillery, Warehouses or Depôts.

(6.) The licensee who gets his supplies from a Bonded Warehouse or Bonded Depôt shall pay both the price and duty at the prescribed rates into the Taluk Treasury and obtain a receipt in the appended Form G., which shall be in triplicate, the original to accompany the "Daily cash" account to the District Treasury, the duplicate to be delivered to the official in charge of the Bonded Warehouse or Bonded Depôt, and the triplicate to be retained with the licensee. The shop-keepers in the Civil and Military Station shall make their payments into the Resident's Treasury and obtain receipts in the form prescribed by the Resident. On production of such receipt and an indent, the officer in charge of the Warehouse or the Government Contractor's Agent in charge of the Bonded Depôt shall issue the quantity of liquor covered by the amount of price and duty shown in the Treasury receipt which shall be dealt with as laid down in the last preceding clause, the Treasury receipts connected with the Civil and Military Station being forwarded to the Collector's Office. The liquor shall be covered by a pass in duplicate as hereinafter provided.

7.) (*a*) Government may establish Depôts in any specified tracts and arrange through a Government Contractor or agent or in *Amani* to supply such Depôts with the liquor required for the use of the renters of Vend Farms or Separate shopkeepers in specified localities. These Depôts shall be called "Bonded Depôts." In Districts for which such Bonded Depôts are established, they shall generally be at the localities where Whole-sale Depôts existed on 31st March 1892, and serve the same tracts as the latter used to do. The Deputy Commissioner shall have the power to alter the location of any Bonded Depôt, should such a step not involve additional expenditure in carriage or storage.

or to close any existing depôts or to open new depôts, with the Excise Commissioner's previous sanction.

(*b*) The renter of every "Vend Farm" shall pay for the rent and establishment of the Bonded Depôt. Where two or more renters draw their supply from one Bonded Depôt, they shall bear the cost of rent and establishment in the proportion of the quantities of liquor taken by each from the Bonded Depôt.

(*c*) The establishment at each Bonded Depôt shall be under the orders of the Government and of the Government Contractor or agent where one has been appointed for the working of Bonded Depôts. ~~During 1892-93, in the Districts of Shimoga, Hassan, Tumkur, and Chitaldroog, the cost of carriage of liquor to Bonded Depôts is included in the price paid by the renters for their Vend Farms, while in the Districts of Mysore, Kolar and Kadur, such cost will be levied from each renter at a gallon rate as agreed to by him. For the renters of the Vend Farms of the Bangalore District, no Bonded Depôts have been established for 1892-93.~~

(*d*) The license to be issued to the liquor distributing Contractor's Agent in charge of each Bonded Depôt shall be in the appended Form R, and the Bond to be executed by the Contractor shall be in the appended Form S.

(*e*) The licensee who draws his supplies from the Distillery shall maintain at a place or places within his farm, where it may be considered necessary by the Deputy Commissioner, a depôt or depôts, to which all spirits purchased by him shall be conveyed in his own casks for verification, &c., of the consignment, under the rules hereinafter provided, before issue to the shopkeepers. The depôts shall at all times be open to inspection by the Deputy Commissioner or any officer of the Excise Department. No such depôt shall be opened without a license from the Deputy Commissioner in the prescribed Form B hereto appended.

(*f*) The licensee who draws his supplies from a Bonded Depôt established by Government will not be required to open his own depôt as laid down in the last preceding clause, or to provide himself with his own casks. In such cases the Government Contractor, Agent or Servants shall convey such licensee's supplies of liquor from the Distillery and deliver the same to him in the aforesaid Bonded Depôt.

in his own casks

(8) The spirits shall be sold as issued from the Distillery, Bonded Warehouse or Depôt, and shall not be adulterated or diluted in any manner in the farm depôts if any, or in shops.

(9.) The licensee shall keep true accounts of the quantity and strength of the spirits purchased by him and issued.

(10.) The spirits shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form, and no new shops shall be opened without the previous sanction of the Excise Commissioner.

(11.) The Deputy Commissioner may, whenever he thinks fit, direct any shops to be closed, or permit transfers of shops from one place to another.

(12.) The licensee shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy in any part of the farm to which the license relates, nor permit any person having interest in the exclusive privilege of vending toddy in any part of the farm, to hold any share or interest in his exclusive privilege of selling country spirits, nor shall he, during the term of his license, without the written permission of the Excise Commissioner, or Deputy Commissioner, have any interest, direct or indirect, in any arrack farm in any adjacent Districts of the Madras or Bombay Presidency or in any other adjacent Foreign State or Territory.

(13.) The licensee shall be bound to take over any arrack which may remain as stock in hand on the first day of his ~~contract~~ farm in the Depôts in his farm, paying to the old ~~contractors~~ such compensation for the same as may be fixed by the Excise Commissioner.

belonging to the old farmers

farmers

The Government Contractor shall also provide, at his own cost, corks and taps, gallon measures and other prescribed measures for the use of each Bonded Depôt

(14.) The licensee shall be bound by the provisions of the Excise laws and rules in force or by any additional rules which may from time to time be prescribed under the Excise laws. The licensee shall use such measures as may from to time be prescribed by Government.

(15.) The ~~contract~~ lease shall not be transferable except with the permission of Government.

(16.) The Deputy Commissioner shall grant to each shop under the Vend farmers, a license in the appended Form C.

6. In case of any breach of the aforesaid conditions or of the license either by the licensee, or with his connivance or privity by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on the business of his farm with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee of each vend farm a fine not exceeding the sum of Rs. 50, and of each separate shop a fine not exceeding Rs. 10, for every such breach, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited and to cancel the license and resell the exclusive privilege at the risk of the licensee, or to place the farm or separate shop under the management of Government. When a lease is cancelled, the rent for the whole period of the lease shall become due at once, ~~and all loss thereby caused to Government shall be made good by the licensee in the manner specified for resales under para 3 above.~~ All the amounts of such penalties and loss shall be recovered in the same manner as if they were the arrears of Land Revenue.

7. The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding condition shall not be held to prevent the prosecution of the licensee or his agents or employés for any offence punishable under the Excise laws for the time being in force.

and all loss thereby caused to, together with all other losses accruing to Government in consequence of the licensee's neglect to open his shops or to readily commence the business of his lease, shall be made good by the licensee

XXII. No spirit in cask shall be conveyed from the Distillery or Warehouse unless the name of the Distillery or Warehouse, the registered mark of the licensee and the quantity, nature and the strength of the spirits contained in the cask are legibly painted, branded or cut on one end of such cask.

XXIII. A sufficient supply of casks to issue liquor to Bonded Warehouses, Bonded Depôts, and Farm depôts shall be kept in the Central Distillery by the Government contractor for the distribution of arrack to Bonded Depôts, or Arrack Vend farmers as the case may be, under the supervision of the Assistant Supervisor or other Officer in charge of the Distillery. The serial number, name of the Distillery and capacity shall be legibly painted, branded or cut on the head of each of the casks. The casks for the hot weather shall be measured in February and those for the cold weather in August; the date of measure shall also be painted on each cask. A supply of tin plates with the names of the Bonded Warehouses, Bonded Depôts and Farm depôts painted or cut on them, shall also be kept in the Distillery at the cost of the distributing Contractor, or Farmer, as the case may be. Before issuing any cask, the plate containing the name of the Warehouse, Bonded Depôt and Farm depôt for which the consignment is intended, shall be fastened on to it.

Provided that, when the gauging is made by weighing the measurement of casks may be dispensed with.

XXIV. The following rules shall be observed for issuing liquor from the Distillery to Bonded Warehouses and Bonded Depôts, for the exercise of proper check over such consignments, and for the disposal of the passes which accompany such consignments:—

1. For supplies of liquor, the Excise officer in charge of any Bonded Warehouse kept by Government and the Government Contractor or Agent where one has been appointed for the working of the Bonded Depôts, shall send to the Assistant Supervisor or other Officer in charge of the Distillery, an indent in the appended Form H, showing the number of casks, jars or bottles of liquor wanted.

2. The Assistant Supervisor or other officer aforesaid shall, thereupon, fil the requisite number of casks, jars or bottles with the liquor indented for, and issue a cheque in favor of the Manufacturer, on the Bangalore District Treasury, for the amount due to him on account of such liquor, in the Appended Form I, which shall be kept in triplicate, the original to be given to the Manufacturer, the duplicate sent to the Excise Commissioner's office at the close of each day, and triplicate or counterfoil retained with the Assistant Supervisor or other officer aforesaid. On account of supplies to the Warehouse in the Civil and Military Station, the Assistant Supervisor or other officer in charge of the Distillery will be furnished with a similar cheque book by the Resident.

3. The consignment shall be covered by a pass in the appended Form J, which shall be kept in triplicate, the original to be entrusted to the person accompanying the consignment, the duplicate forwarded to the Amildar of the Taluk in which the Bonded Warehouse or Bonded Depôt is situated, and triplicate retained in the Distillery.

4. The consignment and the pass shall first be taken to the Amildar, or during his absence to the Sheristadar, if the Warehouse or Depôt is situated at Taluk Head-quarters, or to such other official as the Amildar may depute for this purpose, if the Warehouse or Depôt is in any outlying town or village in his Taluk.

5. The contents of the pass shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined. Discrepancies shall be reported to the Deputy Commissioner, and to the officer in charge of the Distillery for necessary action.

6. The date and hour of receipt shall then be recorded on the back of the pass under the signature and designation of the Amildar or Sheristadar or other official appointed by the Amildar for this purpose, and the consignment then passed on to the Warehouse or Depôt to be there booked.

7. The Pass shall at once be sent back by the Excise officer in charge of the Warehouse or Contractor's Agent in charge of the Depôt to the Government official appointed by the Amildar, who shall see that such officer or agent has noted underneath the Taluk official's endorsement, "contents received and booked," with the date and hour of receipt at the Warehouse or Depôt, and "the balance of stock of liquor on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

8. All the passes dated and issued in any one month shall on the 10th of the following month, (by which time all previous month's consignments shall have been duly received and disposed of) be brought with a list giving the name of Warehouse or Depôt, number, date and contents of pass (gallons and drams), to the Amildar who shall, after satisfying himself that the instructions given above have been fully complied with, score the pass across thus X in red ink from end to end, write the word "cancelled" across the face of each pass under his seal and signature, and send the list and the cancelled passes on to the Excise Commissioner. Passes dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental list sent with them.

9. Amildars shall keep a register in the appended Form K in which the duplicates of passes sent to them under Rule 3, shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate passes should be crossed X at the time the original is cancelled under Rule 8, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate pass is not received within a reasonable time, after the period allowed in the pass, the Amildar shall at once report the same to the Deputy Commissioner of the District who will

institute the necessary enquiries. For this purpose, the register of passes should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

10. On receipt of the cancelled passes in the Excise Commissioner's Office, they shall be duly compared and verified with the duplicate cheques received under the above Rule 2, and with the accounts sent by the Assistant Supervisor or other officer in charge of the Distillery, or Warehouse, and with the Accounts received from Bonded Depôts, and then filed till six months after each contract has been closed, when they may be destroyed under the supervision of some responsible officer.

11. When consignments are received without a pass, the liquor shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the Excise officer in charge of the Warehouse, or the Government Contractor's Agent in charge of the Bonded Depôt, intimating particulars to the Excise Commissioner, who will, after the necessary enquiry, direct the issue of a special pass to cover the consignment. This special pass shall be in the same form and issued in the same manner as the ordinary passes, but on paper of a different color, in the appended Form L. It shall be issued by the Senior officer in charge of the Distillery, who will sign the same.

12. If the contents in gallons or the number as given in the original pass and its duplicate differ from those noted on the cask, the liquor shall be sent on to the Warehouse or Depôt with the precautions which are required to be taken under rule 11, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination shall be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the pass, the cask shall not be sent to the Warehouse or Depôt but kept with the Amildar, the matter being reported to the Central Distillery. The Warehouse keeper or the Government Contractor's Agent in charge of the Bonded Depôt shall at once apply for fresh stock by telegraph if possible.

13. When any consignment is forwarded by railway, the original pass together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

14. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable under the provisions of the Excise Act.

15. On the Manufacturer delivering the cheques referred to in the above rule 2, the Officer in charge of the Bangalore District Treasury or the Resident's Treasury, as the case may be, shall pay him the money therein mentioned as an advance which shall be adjusted as explained in the following rule.

16. Of the amounts paid by the licensees into Treasuries as per Receipt G under condition (6) of para 5 of Rule XXI, the price of liquor shall be credited to the head "Remittance Deposits", the duty alone being credited at once to the appropriate budget head "Excise Revenue". The Treasury officers shall transfer at the end of each month all the money under "Remittance Deposit" to the Bangalore District Treasury by means of "Public Service Remittance Transfer Receipt", towards the adjustment of the advances made to the Manufacturer under the last preceding rule. The money advanced from the Resident's Treasury will be similarly adjusted under such orders as may be

issued by the Resident. The Treasury Officer, Bangalore District, shall forward to the Comptroller a monthly report of the Excise advances, in the appended Form Q.

XXV. The following rules shall be observed for exercising proper check over consignments of liquor sent from the Distillery, to the depôts under the "Vend farmers" who draw their supplies direct from the Distillery, and over issues of liquor from Bonded Warehouses or Bonded Depôts to the shop-keepers under such farmers and to separate shop-keepers :—

1. Every consignment of liquor from a Distillary or Ware-house shall be covered by a Rahadari in the appended Form M, which shall be sent with the person accompanying the consignment as proof of his authority to carry; a duplicate thereof shall, at the same time, be sent on to the Amildar of the Taluk in which is situated the depôt to which the consignment is made. The counterfoil of the Rahadari shall be retained in the Distillery Office. The Rahadari, its duplicate and counterfoil shall all have the same serial number printed on them. But to keepers of Separate shops, printed permit books in the same form shall be supplied at their own cost. When each shop-keeper sends for his supply of liquor, his permit book shall be presented to the Excise officer in charge of any Warehouse or the Government Contractor's Agent in charge of any Bonded Depôt, who issues the liquor. The Excise officer or the Contractor's Agent shall make necessary entries in the book under his seal and signature, and send it with the consignment. Such permit books shall also be kept by the shop-keepers under the Vend farmers to transport their supplies from the Bonded Depôts or farmers' depôts, as the case may be, the necessary entries in the books being made by the Contractor's Agents in charge of the Bonded Depôts or by the licensees in charge of the farm depôts. At the close of each day's issues, the Excise officer or the Government Contractor's Agent, as the case may be, shall prepare an extract from his register of daily issues to the farmers and Separate shop-keepers in the appended Form N, and forward it on the morning of the day following to the Amildar of the Taluk in which the farms or Separate shops are situated.

2. The consignments and the rahadaris shall first be taken to the Amildar or the Sheristadar during the Amildar's absence if the farmer's depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the depôt is in any outlying town in his Taluk.

3. The contents of the rahadari shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined. Discrepancies shall be reported to the Deputy Commissioner, and to the officer in charge of the Distillery or Warehouse or the Contractor's Agent in charge of the Bonded Depôt for necessary action.

4. The date and hour of receipt shall then be recorded on the back of the rahadari under the signature and designation of the official appointed by the Amildar for this purpose, and the consignment then passed on to the depôt to be there booked.

5. The rahadari shall at once be sent back by the depôt licensee to the Government official appointed by the Amildar, who shall see that the licensee has noted underneath the Taluk official's endorsement "Contents received and booked," with the date and hour of receipt at the depôt, and "the balance of stock of liquor on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

6. All the rahadaris dated and issued in any one month and the extracts referred to in the above rule 1 shall, on the 10th of the following month (by which time all previous months' consignments shall have been duly received and disposed of) be brought with a "Patti" giving

Rahadari/

name of depôt, number, date and contents of ~~pass~~ (gallons, drams), to the Amildar who will, after satisfying himself that the instructions given above have been fully complied with, score the rahadaris and extracts across thus X in red ink from end to end, write the word "cancelled" across the face of each rahadari under his seal and signature and send the "Patti" and the cancelled rahadaris and the extracts on to the Deputy Commissioner of the District. Rahadaris dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental patti sent with them.

7. Amildars shall keep a register in the appended Form O, in which the duplicate rahadaris and extracts sent to them under rule 1 shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate rahadaris should be crossed X at the time the original is cancelled under rule 6, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate rahadari is not received within a reasonable time, after the period allowed in the rahadari, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of rahadaris should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

8. On receipt of the cancelled rahadaris and extracts at the District office they shall be compared and verified with the figures in the monthly Abkari Revenue Statements No. 6, the monthly accounts received from the Distillery, Bonded Warehouses and Bonded Depôts, and with Treasury B accounts, and then filed till six months after each contract has been closed, when they may be destroyed under the supervision of some responsible officer. The Statement No. 6, compiled for the whole District shall then be forwarded to the Excise Commissioner's office, where ~~it~~ shall be compared and verified with the Treasury chellans and receipts (Forms E, F, G). The Excise Commissioner shall thereupon prepare Statement No. 6, for the whole Province and send ~~it~~ to the Dewan's Office after obtaining the Comptroller's certificate of credits; and he shall furnish the comptroller with a monthly Abstract Statement of issues of liquor from the Distillery, showing the amounts of the cheques issued in favor of the Manufacturer.

and 6A

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9. When consignments are received without a rahadari, the liquor shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the depôt licensee, intimating particulars to the Deputy Commissioner, who will after the necessary enquiry direct the issue of a special rahadari to cover the consignment. This special rahadari shall be in the same form and issued in the same manner as the ordinary rahadaris, but on paper of a different color in the appended Form P.

10. If the contents in gallons or the number as given in the original rahadari and its duplicate differ from those noted on the ~~cask~~, the liquor will be sent on to the depôt with the precautions which are required to be taken under rule 9, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination should be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the rahadari, the cask must not be sent to the depôt but kept with the Amildar, and the matter reported to the Central Distillery, Warehouse or Bonded Depôt, as the case may be. The farm depôt licensee shall at once apply for fresh stock by telegraph, if possible.

cask/

11. When any consignment is sent by railway, the original rahadari together with the railway receipt, shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the

arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

12. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable under the provisions of the Excise Act.

PART III.

MISCELLANEOUS.

XXVI. The following accounts and statistics and such other periodical returns, reports, &c., as may be ordered by the Excise Commissioner, shall be furnished by the Excise officers in charge of the Distillery and Bonded Warehouses and by the Government Contractor or his Agents in charge of Bonded Depôts, in the forms prescribed by the Excise Commissioner:—

From the Distillery—To the Excise Commissioner's office.

1. Monthly statement of issues of liquor to each Bonded Warehouse and Bonded Depôt, showing the number and amount of each cheque issued in favor of the Manufacturer.
2. Monthly statement of issues of liquor to each farm depôt, to "Separate shops," if any, and to public institutions, respectable private individuals &c., showing the amount of duty realized in the Treasuries and in the Distillery.
3. Monthly Stock Account.
4. Monthly statement of receipts of duty, &c., and remittance to the Treasury.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of liquor to each Bonded Depôt, farm depôt and to "Separate shops," if any, in each District.

From Bonded Warehouses—To the Excise Commissioner's Office.

1. Monthly statement of issues of liquor to "Separate shops," showing the amount of duty and price of liquor realized in Treasuries.
2. Monthly Stock Account.
3. Detailed account of wastage.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of liquor to "Separate shops," in each District showing the amount of duty and price realized in Treasuries. A similar extract will be furnished to the Collector from the Bonded Warehouse in the Civil and Military Station, under such orders as may be issued by the Resident.

From Bonded Depôts—To the Excise Commissioner's Office.

1. Monthly statement of issues of liquor to the Arrack Vend farmers and "Separate shops," if any, showing realizations in Treasuries.
2. Do do to the shops under the farmers.
3. ~~Fortnightly~~ stock account.

To the Deputy Commissioners concerned.

Extract from the monthly register of issues of liquor to the Arrack Vend farmers and "Separate shops," if any, in each District, showing realization in Treasuries.

XXVII. The District Treasury officers shall furnish to the respective Deputy Commissioners monthly statements of realizations on account of duty, price and rentals under separate headings by dates in the form to be prescribed by the Comptroller.

XXVIII. The duties to be performed and the accounts, diaries and reports to be furnished by the executive members of the Excise Department shall be such as may, from time to time, be ordered by the Excise Commissioner.

and Assistant Commissioner

XXIX. Except as otherwise provided all orders passed and proceedings taken by officers of the Excise Department under the provisions of these rules, shall be subject to appeal to their immediate superiors within two months from the date of the passing of such orders or proceedings.

XXX. The Manufacturer of country spirits and other Contractors, farmers and shop-keepers shall conform to such rules of practice as may, from time to time, be issued by the Excise Commissioner not inconsistent with the provisions of the Excise Act and these rules.

XXXI. The following persons are hereby empowered to grant passes for possession or transport of liquor. All the members of the Excise Department not below the rank of Assistant Tester, Assistant Commissioners, Amildars, Sheristadars, Shekdars and Government Contractors or farmers, or their Agents.

XXXII. There shall be no objection to the Manufacturer buying arrack Vend farms or "Separate shops," and to the purchasers of "Separate shops" holding any "Vend farms," and *vice versa.*

XXXIII. "Methylated spirits" and all spirits rendered unfit for human consumption under Act XVI of 1863 (Regulation II of 1885) shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXIV. Spirits manufactured in Batavia, ~~Jamaica~~ and Ceylon shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXV. All Police Officers of, and above, the rank of Serjeant or Dafadar, and all Revenue and Municipal Officials of, and above, the rank of Shekdar, Daroga, Mutsaddi or Manegar are invested with all powers vested in Excise officers by the Excise Act with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description and the arrest of persons found in possession thereof.

XXXVI. Police Officers are invested with the following powers:—

(*a*) All the members of the Police with the power conferred on Excise Officers by Section 27 of the Excise Act.

(*b*) A Police Officer in charge of a Station, or a Police Officer of, or above, the grade of Head Constable or Jemadar, or Serjeant or Dafadar with the powers conferred on Excise Officers by sections 28 and 29 of the said Act.

XXXVII. The following Rules in regard to the disposal of liquor, &c., confiscated under the above Act, shall be observed:—

(1) All liquor and other property such as stills, vats or other apparatus, jars, bottles and other vessels used for the preparation of liquor in any stage, or for storing or conveying liquor which may be confiscated under the Excise Act shall be sold by auction, and the proceeds credited to Government minus any sum awarded to the informer or others by the Magistrate trying the case.

(2.) But if such liquor is adulterated by any noxious ingredient, or be otherwise unfit for human consumption, it shall be destroyed.

(3.) Should the quantity of such liquor be more than two imperial gallons, the orders of the Excise Commissioner shall be obtained for its disposal.

NOTE:—*Forms will be published in subsequent Gazettes.*

By Order,
T. ANANDA ROW,
Chief Secretary.

43

(General Serial No. 30.)

1894.

OFFICE OF THE DEWAN OF MYS
15823
23 APR. 94
R 3/64

SECTION S. R.

FILE No. 47-92 From

Submitted for orders SERIAL No. 8

The Excise Commissioner in Mysore.

To

The Chief Secretary to the Dewan of Mysore.

Dated 18th/21 April 1894.

Despatched 21 —— do —— ——

Received Camp Nandi Hill

Enclosures No.

General No. C 64
No.

~~In reply to~~

SUBJECT.

Requests that as further amendments have to be made in the Arrack Rules published under Government Notification No. 495, dated 30th March 1892, the draft Notifications submitted with this office No. 585/81, dated 14th August 1893, and 673/90 dated 18th August 1893, may not be published.

References (to be entered only in the Dewan's Office).

No. 1 23/4/94

Govt. C. Press, Bangalore.

No C.64

From

Excise Commissioners Office
Bangalore 18th April 1894

46

The Excise Commissioner
in Mysore.

To

The Chief Secretary
to the Dewan
of Mysore.

Sir,

I have the honor to state that, in consequence of certain revised conditions published in Government Notifications Nos. 1623 / KF 210-92 and 1624 / KF 210-92, dated 30th March 1894, for the sale of Arrack Vend Farms and Separate Arrack Shops for the ensuing year, further amendments have to be made in the Arrack Rules published under Government Notification No. 495, dated 30th March 1892, and to solicit therefore that the draft Notifications submitted with

with my letters Nos. 585/81 dated 14th August 1893, and 673/90 dated 18th August 1893, may not be published. The said Rules are now being carefully gone through. A revised draft Notification embodying all the requisite amendments will be submitted ere long for approval and publication.

I have the honor to be,
Sir,
Your most obedient Servant,

Thukette
Excise Commissioner
in Mysore.

M.S.

Notification bu the Govt. of His Highness the Maharaja of Mysore.

GENERAL

NOTIFICATION.

The 30th March 189

No. 495.—Whereas inconvenience is experienced, as the rules framed by the Government of His Highness the Maharaja under the Excise Act XXII of 1881, are scattered among detached Notifications, and whereas it is expedient to consolidate them and publish them in a connected form, the following Rules framed by the Government of His Highness the Maharaja under the provisions of the Excise Act XXII of 1881, are hereby published for general information and guidance in lieu of all existing rules relating to the subjects herein dealt with :—

PRELIMINARY.

These Rules are divided into three parts, namely-

PART I.—The manufacture of country spirits, and management and supervision of the Distillery, Bonded Warehouses and Bonded Depôts ;

PART II.—The sale and transport of country spirits, grant of " Vend farms " and " separate shops " and issue of Licenses and passes ; and

PART III.—Miscellaneous.

PART I.

THE MANUFACTURE OF COUNTRY SPIRITS, AND MANAGEMENT AND SUPERVISION OF THE DISTILLERY, BONDED WAREHOUSES AND BONDED DEPÔTS.

I. The exclusive privilege of the manufacture of country spirits (or arrack) shall be disposed of from time to time in such manner and for such fixed period as the Government may direct and appoint in that behalf.

II. The person to whom this privilege may be granted (called the Manufacturer hereafter), shall exercise the same in strict accordance with the Excise Law and Rules thereunder passed by Government, which may be in force for the time being, and subject specially to the following conditions:—

within the meaning of clause (a) of Rule I in Govt Notification No 31 dated 9th May 1879. *

1. The privilege granted to the Manufacturer shall not include the manufacture or sale of toddy, of "foreign spirits and foreign fermented liquors", or of beer.

2. The Manufacturer shall manufacture the country spirits (or arrack) within the enclosure of the Government Distillery near Bangalore, or at such other place as may be approved by the Government. For the use of the Distillery building near Bangalore and the arrangements existing in connection with the water-supply, the Manufacturer shall pay such rent as may be fixed by Government.

3. The rate of price at which the Manufacturer is to supply country spirits to the Government, shall be fixed for 20° under proof, and this rate shall be the price at which the same shall be sold by him to separate shop-keepers and to renters of vend farms in defined tracts. For liquor of ~~greater or~~ less strength than 20° under-proof which may be specially manufactured and issued under Rules sanctioned by the Government, the price shall be calculated proportionately (upon the price for 20° under-proof, in accordance with Casella's rules. For spirits of higher strength than 20° U.P which may be also likewise specially manufactured, the duty shall be calculated proportionately upon the duty payable for 20° U.P; but as regards the prices thereof, the manufacturer may fix his own rates.) *

4. The Manufacturer shall keep ordinarily the supply for a month's consumption, and never less than a minimum fixed by Government, in store at the Distillery. This minimum is fixed at 17,500 gallons until further orders.

5. The Manufacturer will be allowed to purchase liquor from any Sugar Factory which may be established in Mysore, and which may be authorized by Government to distil country spirits, the grant of the privilege of manufacture to the Manufacturer notwithstanding, the Government always retaining the power to authorize the distillation of country spirits in any Sugar Factory. Should the Manufacturer himself establish a Sugar Factory and distil country spirits therein with the permission of the Government, he will be bound to keep in stock such quantities of liquor at such Factory as may be fixed by Government.

6. In outlying tracts where, owing to small consumption or other causes, there is reason to suspect illicit distillation, Government shall be at liberty to establish outstills.

7. The Government may allow the Manufacturer to manufacture Colombo or other kinds of arrack ~~or liquor~~, subject to such conditions as to the mode of manufacture, payment of duty, the agency of sale, and other matters as the Government may prescribe on the application of the Manufacturer.

8. The Manufacturer shall, upon receipt by him of price at the rates fixed by his contract, sell the liquor at the Government Distillery or other place where he may be allowed to manufacture. Such sales shall only be—

1*st*. for the supply of such Bonded Warehouse, if any, as Government may decide to establish and maintain; and for issue to the Bonded Depôts in charge of any Government Contractor appointed by Government to distribute ~~the liquor~~ to such vend farms in defined tracts or such separate shops in specified localities as may be fixed by Government;

2*nd*. to separate shop keepers (Retail vendors) licensed to sell in the Civil and Military Station of Bangalore, in the Cities of Bangalore and Mysore and in other places to which the separate shop system may be extended;

3*rd*. to renters of vend farms to whom the Government may sell the right to vend liquor in defined tracts.

-X- Notification No 31 of 1892

Rule I. Cl (a) - as amended by Notification No 443/1891

"Foreign Spirits" & "Foreign fermented liquors" are such "Spirits" or "fermented liquors" as are manufactured in any place in Europe America or Australia & imported into the Territories of Mysore after due payment of the Import Duty & Transport at the port of importation -

X Water supply Attenders Rooms — (Vide File No 276 for the amendment proposed)

+ This arrangement has been sanctioned temporarily for one year from 1st July 92 to 30th June 1893. (Please see paper No (4) R.F 92-93)

X giving the manufacturers the first refusal to do so also double distilled country spirits at 10° under proof proof and over-proof or any other preparation of country spirits (Vide File No 276 for the amendment proposed

to transport liquors from the distilleries, and (Vide File

4th to the license holders for the wholesale and retail vend of "foreign Liquors" and to those for the sale of such liquors in Refreshment Rooms, Hotels and Boarding

(Vide as above

III. The following rules shall regulate the relations of an incoming Manufacturer to an outgoing Manufacturer:—

1. The old Manufacturer shall give, and the new Manufacturer shall take over, any arrack which may remain as stock in hand on the last day of an expiring contract, the latter paying the former for the same such value as may be fixed by the Exise Commissioner. Such stock shall not ordinarily be in excess of that manufactured monthly on an average for the past 36 months.

2. Should the new Manufacturer so require, the old Manufacturer shall cease preparing "wash" during the last month of an expiring contract, and vacate the buildings to admit of the new Manufacturer commencing operations. Notice to this effect should be given in writing to the old Manufacturer at least one week previously. Should no such notice be given, the old Manufacturer will continue distilling only till the end of his contract, and must, by that date, utilize all the wash on hand, and cease distilling thereafter.

3. If any apparatus, stock and block belonging to the old Manufacturer be required by the new Manufacturer, he shall give notice to the old Manufacturer of his intention to purchase them at a fair valuation, at least a month before the expiry of the old Manufacturer's contract; and in case of dispute, the Excise Commissioner will decide what such fair valuation shall be. But if no such notice be given, the old Manufacturer shall be at liberty to remove the same, leaving the new Manufacturer to make his own arrangements in the matter. Improvements of a permanent nature shall be retained and not be disturbed, except with the approval of the Executive Engineer.

IV. The following rules shall regulate the management and supervision of the Distillery and the manufacture and storage of country spirits in it:—

1. The Distillery shall be opened at sun-rise and be closed at sun-set, except on Sundays and authorized holidays, when it will be closed. Under the special order of the Excise Commissioner, and on such conditions as he may prescribe, the Distillery may be worked during nights and on holidays to bring up stock or to meet urgent demand. ~~The authorized~~ holidays herein referred to shall be such as may from time to time be prescribed by the Excise Commissioner.

2. The Distillery shall be open at all times for inspection by the officers of the Excise Department, or any other official appointed for the purpose. All locks of the Distillery shall be sealed after work is closed each day, and the keys delivered under seal to the officer in charge of the Distillery for safe custody. No arrack shall be taken out of the Distillery until it has been measured and tested by an official of Government appointed for that purpose. The Manufacturer shall promptly execute such repairs to the Distillery buildings and channels as may be pointed out by the Executive Engineer, provided the cost in the year does not exceed 50 rupees.

3. The spirits manufactured shall be of good quality. The articles used in distilling shall be approved by the Senior Officer in charge of the Distillery. No ingredients obnoxious to health shall be used in distilling, or put into the arrack after it has been made. Standard Saccharometors by Long and Dring and Fage for determining the gravity of the "wash" in its several stages till distilled, shall be kept by the Manufacturer, and a true and correct record maintained for verification and check by the Excise officers. All "wash" shall be secured under lock and key and kept in closed rooms. All spirits shall be kept in a store-room which will be provided by Government for the purpose, and the key of which will be kept by the Officer in charge.

4. The liquor manufactured shall not be adulterated or diluted. But distilled water may be used at the Distillery under the supervision of the Senior Officer in charge of the Distillery, for the purpose of reducing the strength of the liquor, and if clear and pure spring water be available, it may be used for such purpose, in lieu of distilled water, with the previous sanction of the Excise Commr.

Vide Excise Commr's No: 3880 dt 12/1/93
230

5. The measure to be used at the Distillery shall be the Standard Imperial gallon; and $\frac{1}{5^{1}}$ part thereof shall be equal to one "arrack dram" of 1,500 minims. These measures shall be passed and sealed by the Excise Department.

6. Cartier hydrometers shall be supplied to the Distillery at the expense of the Manufacturer.

7. All liquor up to 16° Cartier shall be passed into stores as good liquor.

8. All liquor at 15° Cartier and below shall be designated (Chuppe) faints. No "Chuppe" or hot or warm liquor or any liquor which is discolored or tainted with venom or verdigris shall be passed into stores.

9. No liquor below 15·5° Cartier shall be allowed to be mixed either at the still or brought into stores to be mixed with good liquor.

10. Liquor in any way discolored or with a burnt or bad smell shall be re-distilled, ~~and not admitted into the stores~~.

11. When "weak faints" are re-distilled, either four pounds of common salt or a couple of baskets full of charcoal per still, shall be used.

12. In stills which have not been worked for more than three days, ~~water shall be distilled prior to using them for distillation of liquor.~~

13. All still-heads, pipes and worms used for the distillation or reception of liquor shall be of cast tin; but if copper heads, pipes and worms are used, they shall be properly and efficiently lined with tin at prescribed intervals.

14. The Manufacturer shall keep true and correct accounts, in the prescribed forms, of his receipts and disbursements, and of the quantity and strength of the spirits manufactured in and issued from the Distillery, and of all the materials received and expended daily at the Distillery. The cash accounts of the Manufacturer shall be posted up daily, each item of purchase of stock being duly vouched; and an abstract of the cash accounts in the prescribed form shall be furnished monthly to the Excise Commissioner's Office, duly attested by the Manufacturer or his Agent. He shall produce all such accounts, whenever required to do so, for inspection by the Excise Commissioner, or any other official appointed for the purpose.

V. The following rules regarding the issue of liquor from the Distillery shall be observed:—

1. Liquor shall ordinarily be issued at a strength 20° under proof (excepting in special cases hereinafter mentioned). Should a shop keeper ~~or vend renter~~ desire to have liquor at a higher strength than the above, the liquor so issued shall not be of a greater strength than 10° under proof. Liquor of strength at 10° under proof shall be issued from the Distillery in two dozen quart bottles, four dozen pints and so on for lower denominations of flasks as for English and Foreign spirits; the bottles shall be ~~supplied~~ by the shop keeper ~~or vend renter, as the case may be~~, and the liquor shall be issued in such bottles from the Distillery, with the seals and labels affixed on them by the Senior Officer in charge of the Distillery, and under cover of his passes. In cases in which breakage in transit may be apprehended, the Senior Officer will arrange for the bottling and sealing being done by Range Supervisors to whom adequate supplies of such liquor may be sent in jars from the Distillery for the purpose.

2. Should the shop keeper ~~or vend renter~~ wish to have liquor of higher strength than 10° under proof, he shall obtain therefor the special orders of the Deputy Commissioner of the District for which the liquor is intended. Under these special orders, ~~the liquor indented for will be issued.~~

Casellas' and

or 14·5° [illegible]

16 casellas

7. No weak spirits below 60° under proof or faints or hot or warm liquor shall be admitted into Stores or used for blending purposes (Vide par 300 276 for the amendment proposed)

—— as well as faints

distillation of ordinary wash may be carried on provided that the spirit which flows from stills during the first three hours from the commencement of such distillation be redistilled (Vide par

—— omit

× in distillation and mixing of wash at (Vide par

—— paid for (Vide par 50)

—— Such liquor shall be inserted in the shop Keepers license, the fact being communicated to the Excise Commissioners (Vide par 50)

† This arrangement has been sanctioned temporarily for one year (Paper no ④ R.T. 92-93.).

3. No spirit below 20° under proof shall be ordinarily issued from the Distillery, but should there be a demand for liquor of lower strength than 20° under proof, liquor at 30° under proof may be specially issued from the Distillery, such liquor being kept and accounted for separately both in the Distillery and in Bonded Warehouses and Depôts.

4. When fresh liquor which is less than 10 days old is sent out, it shall be issued at 19° under proof and charged for at 20° under proof. All liquor sent to Bonded Warehouses and Depôts more than 50 miles from the Distillery, shall be passed at 19·5° under proof and charged for at 20° under proof.

5. No spirit of 20° under proof shall be removed from the Distillery in less quantity than two gallons.

6. The Senior Officer in charge of the Distillery, upon written application made to him for that purpose, shall grant to respectable private individuals for *bonâ fide* private use, but not for sale, and to hospitals and museums and other public institutions, liquor of any strength manufactured at the Distillery, at proportionate rates of price and duty, in quantities of not less than one ordinary quart bottle, the price being paid to the Manufacturer, and duty to the Senior Officer in charge of the Distillery, who shall remit the same into the Treasury without unnecessary delay. For spirits of higher strength than 20° U. P. the manufacturer may fix his own price

7. The Manufacturer may, with the permission of the Excise Commissioner, manufacture milk punch or any other sweet liquors under the supervision of the Excise Officers, who will recover from the Manufacturer the duty on the spirit used for this purpose. Such sweet liquors, when duly sealed and labelled by the Senior Officer in charge of the Distillery at the Manufacturer's expense, may be sold direct from the Distillery to respectable persons and vendors. The prices at which such liquors shall be sold will be ~~regulated by the Excise Department.~~ fixed by the manufacturer.

double-distilled or rectified

VI. At every Distillery the following Registers shall be kept in the forms prescribed by the Excise Commissioner:—

(1) *Register of the quantity of spirits manufactured.
(2) *Detailed Register of the daily issues of spirits and of the strength of the spirits issued.
(3) *Ledger account of the quantity of spirits issued to each Bonded Warehouse, Bonded Depôt, &c.
(4) (*a*). Register of rahadaris to farm depôts, &c.
(*b*). Register of passes to Bonded Warehouses and Bonded Depôts.
(5) Register of special passes.
(6) *Register of stills, casks, vessels, &c., used in the Distillery.
(7) *Register of methylated spirits.
(8) *Receipt book.
(9) Cheque book.
(10) Cash book.

VII. 1. The Distillery shall be open only for the entrance and exit of Excise Officers or other persons who have business within it; others who may desire to inspect the Distillery shall obtain special permission of the Excise Commissioner.

2. All persons entering the Distillery shall be under the orders of the Officer in charge, in respect of their conduct and proceedings within the Distillery and shall be liable to be searched on their quitting the premises, at the discretion of the Officer in charge. The Manufacturer and his responsible Agent and any superior official of the Manufacturer named by him or his Agent, will be exempted from the operation of this rule. so far as the case may endanger the Revenue, Public health or Public peace.

VIII. Government shall not be held responsible for the destruction, loss or damage of any spirits stored in the Distillery, by fire or theft or by any other cause whatever. In case of fire or other accident, the Officers in charge of the Distillery shall render all assistance that may be required of them by the Manufacturer.

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* Those marked with *asterisks* shall be kept by the Manufacturer as well as by the Government officer.

IX. The Manufacturer shall see that his employés give full effect to the rules and orders passed by Government for the custody and regulation of the stock distilled and passed out, the cleanliness of all vessels used, the tinning of metal vessels, the watch, ward and sanitary condition of the enclosure, and other matters affecting either the Government or the Manufacturer's interests, or both.

X. The Manufacturer shall conform to the Rules hereinbefore contained or any other existing Excise Rules, and any additional rules that may be prescribed from time to time by the Government; and he shall see that all his employés give full effect to them.

XI. If any wilful breach of any Excise Rules hereinbefore contained is committed by the Manufacturer, or with his connivance and privity, by any of the men employed by him in the manufacture, custody, carriage or sale of arrack, it shall be at the discretion of the Government to suspend or cancel the contract, and declare the deposit forfeited, and cause the business to be carried on under the supervision of Government Officials of the Excise Department, or by a new Manufacturer or in any other manner the Government may direct.

XII. 1. Every Bonded Warehouse and Bonded Depôt shall be open from 6 A. M. to 11 A. M., and again from 2 P. M. to 8 P. M. No liquor shall be issued from any Warehouse or Depôt after 8 P. M., except with the special permission of the Deputy Commissioner to meet urgent demands on occasions of festivals, &c.

2. At every Bonded Warehouse and Bonded Depôt, the following Registers shall be kept in the forms prescribed by the Excise Commissioner :—

(1) Register of liquor received from the Distillery and of the daily issues of spirits.

(2) Ledger account of the quantity of spirits issued to each farm, shop, &c.

(3) Register of casks, vessels, &c., used in the Warehouse and Depôt.

XIII. An "Inspection book" in such form as the Excise Commissioner may from time to time prescribe, shall be kept at every Distillery, Bonded Warehouse and Bonded Depôt, in which notes of inspection shall be recorded by the Excise Commissioner, Deputy Commissioner, Excise Assistant Commissioner, Head Supervisor or any other officer authorized to inspect them.

XIV. All stills, casks, coppers and other vessels and utensils used for carrying on the business of the Distillery, Warehouse, or Depôt shall, from time to time, be inspected, measured and marked by the Assistant Supervisor in charge of the Distillery or Warehouse, or by such other officer as may be appointed by the Excise Commissioner in this behalf.

XV. The duties of the Excise Officers in charge of the Distillery or Warehouse and of the Government Contractor or his Agent in charge of Bonded Depôts, and the periodical returns, accounts, reports, &c., to be furnished or rendered by them, shall be such as may, from time to time, be prescribed by the Excise Commissioner.

XVI. The duties of the Distillery, Warehouse or Depôt guard shall be as follows :—

(1) To remain within the enclosure from the time they are placed on guard until they are relieved.
(2) Not to allow any liquor to leave the Distillery, Warehouse or Depôt except under cover of a rahadari, permit or pass.
(3) Not to allow any wash or wort under any circumstances whatever.
(4) Not to admit into the Distillery, Warehouse or Depôt enclosure any one who is not authorized to enter.
(5) To keep the gate closed except for the entrance and exit of persons who have business connected with the Distillery, Warehouse or Depôt.

(To be continued.)

T. ANANDA ROW,
Chief Secretary.

* The lower the upset price the keener is the competition usually I think the upset prices may be fixed roughly as already proposed at two-thirds of the rates of the year immediately preceding the one to which the sale notification refers. The same course is adopted in the Madras Presidency. (Excise Comm's reply - Paper no (4) para 1) May 1877

†: In view to enable the Govt to alter the amounts similarly from time to time it is necessary that these words should be inserted. (Paper no (4) para 2). unnecessary I think May 1877

PART II.

THE SALE AND TRANSPORT OF COUNTRY SPIRITS AND GRANT OF "VEND FARMS" AND "SEPARATE SHOPS" AND ISSUE OF LICENSES AND PASSES.

XVII. The period for which a "Vend farm" or a "Separate shop" shall be granted, shall be the period from the 1st ~~April~~ July in any year to the ~~31st March~~ 30th June following. Provided that, with the approval of Government, the "Vend farm" or "Separate shop" may be granted for a period extending to the ~~31st March~~ 30th June of the second or third year succeeding the date of grant, for any other fixed period.

XVIII. For the purpose of "Vend farms" each District shall be divided into defined tracts either by each Taluk or each Shekdari Hobli, or by groups of such Hoblis, according to local convenience and circumstances In large Towns and other places where necessary, each shop in a specified locality may be separately given out.

XIX. The exclusive privilege of vending in such tracts or "Separate shops" shall be disposed of by sale by public auction. The sales shall be conducted by the Deputy Commissioner or an Assistant Commissioner authorized by the Deputy Commissioner in that behalf.

XX. The results of sales shall be reported to the Excise Commissioner without delay.

XXI. The terms and conditions of sale and the grant of farms and issue of licenses shall be as follows:—

1. The exclusive privilege of selling country spirits in defined tracts or separate shops in specified localities shall be put up to auction at upset prices, and knocked down to the approved highest bidder above those prices, subject to the formal confirmation by the Deputy Commissioner who will be at liberty to accept or reject the bid without assigning reasons for the same. Such formal confirmation will be tantamount to an acceptance of the bid. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at discretion. The condition and character of intending bidders may be enquired into; and the officer conducting the sale may at the time of sale refuse to receive the necessary deposit which entitles a bidder to bid, from persons regarding whom the result of such enquiries is not satisfactory. No former contractor who has been guilty of an infringement of the terms of his contract or of the Excise Laws or Rules shall be entitled to bid. The officer conducting the sale shall not be bound to accept the highest bid, should he consider it to be so extravagantly high as to afford apprehension of the lease breaking down.

2. Parties intending to bid must attend either in person or by duly authorized agents, and no person shall be permitted to bid either on his own behalf or on account of any one else until he has deposited Rs. 200 for each defined tract or farm, or Rupees 50 for each separate shop in specified locality. The deposits made by the unsuccessful bidders and not forfeited as hereinafter provided, will be returned at the close of the sale. The successful bidder must, on the exclusive privilege being knocked down to him, and before the next farm is put up for sale, deposit a sum equal to one-twentieth of the amount of his bid, and within fifteen days of the confirmation of the sale having been notified to him by the Deputy Commissioner in writing, he must deposit such further sum as, with the former deposit, will make up an aggregate sum equal to two months' rent; and if he fails to do so, the deposits already made shall be forfeited, and the exclusive privilege shall be immediately resold or otherwise disposed of as the Deputy Commissioner may direct.

The upset prices shall be fixed not at two-thirds of the rentals of the last respective leases. ×

or such other reasonable amounts as may from time to time be fixed by Govt. ×

+ I think unnecessary (Sd.) J. A. R. 4/93 (Sd.) J.R.A.D.

× As a rule the results of the sales shall be confirmed except when it is believed that there has been combination among the bidders or when the character of the successful bidder is considered unsatisfactory, or he is not believed to be solvent or fit to carry out the lease.

3. Resales effected under para 2 shall be at the risk of the defaulting bidder who shall forfeit all gain, and in the event of a loss by the resale, shall make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposit shall be deducted from the loss arising from the resale; and the remainder, if any, shall be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposit be greater than the loss by resale, the whole of such deposit shall be credited to Government.

4. The purchaser of the exclusive privilege of vend in each defined tract or separate shop in specified locality shall sign an agreement binding himself to observe the conditions hereinafter set forth; and the agreement shall be executed within ten days of the expiry of the period of fifteen days above mentioned. If the purchaser fails or refuses to sign the agreement, all deposits already made shall be forfeited; and the exclusive privilege shall be resold at the risk and loss of the first purchaser as set forth in paras 2 and 3, or be otherwise disposed of. In the case of the purchaser's death after the confirmation of the sale, it shall be binding on his heirs or assigns.

5. As soon as the agreement has been executed, the Deputy Commissioner shall issue a license in the appended Form A, to the purchaser of each "Vend farm," and in the appended Form D to the purchaser of each Separate shop, assigning to the purchaser the exclusive privilege referred to therein, subject to the following conditions:—

(1.) The exclusive privilege shall extend only to the sale of country spirits ordinarily of 20° under proof, ~~and in special cases of 10° under proof~~, and with the special permission ~~and passes~~ of the Deputy Commissioner or other officer authorized by him, to the sale of ~~double distilled~~ spirits, ~~Rum and "Milk Punch" in bottles duly corked and labelled in the Central Distillery.~~

If 30° under Proof

(2.) The amount for which the privilege has been purchased shall be payable into the local Taluk Treasury on the prescribed printed chellans, in equal monthly instalments commencing from the first month of the contract. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 15th of the month following. The chellans shall be in triplicate in the appended Form E. The original shall accompany the Treasury "Daily cash" account sent to the District Treasury, the duplicate forwarded by the Taluk Treasury Officer to the Excise Commissioner's office, and the triplicate retained with the renter. Payments on account of the shops in the Civil and Military Station shall be made into the Resident's Treasury on the printed chellans furnished to the shop-keepers by the Collector of the Civil and Military Station.

+ The licensees of separate shops may make the payments on the prescribed Chellans to a Govt. Official appointed on this behalf at the licensee's cost and located at the Bonded Depôt for the convenience of such licensees.

(3.) The deposit of two months' rent made by the licensee shall be taken in payment of the instalments due in the last two months of the period of the contract. Failing payment of each monthly instalment by the 15th of each month, the Deputy Commissioner shall recover the same under the rules in force for the recovery of Land Revenue, together with interest at 6 per cent per annum. No remission or abatement of the rent shall, on any account whatever, be claimable by the licensee.

note: unnecessary + risky. J.A.R. (Init)

(4.) (*a*) The licensee shall purchase the spirits, at the prescribed rate from the Manufacturer or obtain the same from a Bonded Warehouse or a Bonded Depôt established as hereinafter provided.

How can the auction agents
remuneration be reconsidered - under
the Shroff works under a system
circulars & their are actually the
Salaries nearly - Your comments
have a not
Boundet report -
Thx
1577

† Under the provisions of the Rules, the separate shop keepers are bound to prepay into local Taluk Treasuries, the duty and price of the quantity of arrack they obtain from Bonded Depôts. As they have to obtain their supplies of liquor daily from the Depôts, very often more than once a day, they find it inconvenient to make their payments direct into the Taluk Treasuries which are not kept open in morning and on authorized holidays. Under such circumstances in the towns of Bangalore and Mysore a Shroff is employed at present on a monthly salary of Rs 9 which is paid by the shopkeepers as an Establishment Cess. The Shroffs daily attend the Depôts from 7 to 11 A.m. and again from 2 to 5 P.m. to receive payments from the separate Shopkeepers, and after closing the day's transactions take the day's Collections to the Taluk Treasuries. They have deposited as securities Rs 500. The Auctioneers are held responsible that the Shroffs take the daily Collections into the Treasuries. The arrangement is now working well. To

legalize the procedure, the proposed provision is necessary.

Page no ④ para 3.)

(*b*) The above rate is in addition to Excise duty which shall be prepaid into the Taluk Treasury, or into any other Government Treasury with the permission of the Deputy Commissioner, at the prescribed rates, before the removal of the spirits from the Distillery or from any Bonded Warehouse or Depôt established as aforesaid.

(*c*) The licensee shall sell the spirits to the public at the rate of Rs. 5-5-0 per gallon of 20° under-proof or such other rate as may be fixed by Government from time to time, and proportionately for ~~higher or~~ lower strengths.

(5.) The licensee who obtains his supplies from the Distillery shall pay the above duty into the Taluk Treasury and obtain a receipt in the appended form F., which shall be in triplicate, the original to accompany the "Daily cash" account to the District Treasury, the duplicate to be delivered to the Officer in charge of the Distillery, and the triplicate to be retained with the licensee. On production of such receipt and an indent for the supply of the liquor covered by the receipt, and on payment of the price of such liquor to the Manufacturer or his agent at the prescribed rate, obtaining a receipt from him therefor, the Assistant Supervisor or other officer in charge of the Distillery shall issue the quantity of liquor covered by the amount of duty shown in the Treasury officer's receipt, and he shall forward the Treasury receipt to the Excise Commissioner's office under the endorsement of the Assistant Supervisor or other officer aforesaid as to the date and hour when the liquor was issued. The Assistant Supervisor or other officer aforesaid shall then issue a Rahadari in duplicate in the form hereinafter provided for the transport of liquor from the Distillery, Warehouses or Depôts.

(6.) The licensee who gets his supplies from a Bonded Warehouse or Bonded Depôt shall pay both the price and duty at the prescribed rates into the Taluk Treasury and obtain a receipt in the appended Form G., which shall be in triplicate, the original to accompany the "Daily cash" account to the District Treasury, the duplicate to be delivered to the official in charge of the Bonded Warehouse or Bonded Depôt, and the triplicate to be retained with the licensee. The shop-keepers in the Civil and Military Station shall make their payments into the Resident's Treasury and obtain receipts in the form prescribed by the Resident. On production of such receipt and an indent, the officer in charge of the Warehouse or the Government Contractor's Agent in charge of the Bonded Depôt shall issue the quantity of liquor covered by the amount of price and duty shown in the Treasury receipt which shall be dealt with as laid down in the last preceding clause, the Treasury receipts connected with the Civil and Military Station being forwarded to the Collector's Office. The liquor shall be covered by a pass in duplicate as hereinafter provided.

7.) (*a*) Government may establish Depôts in any specified tracts and arrange through a Government Contractor or agent or in *Amani* to supply such Depôts with the liquor required for the use of the renters of Vend Farms or Separate shopkeepers in specified localities. These Depôts shall be called "Bonded Depôts." In Districts for which such Bonded Depôts are established, they shall generally be at the localities where Whole-sale Depôts existed on 31st March 1892, and serve the same tracts as the latter used to do. The Deputy Commissioner shall have the power to alter the location of any Bonded Depôt, should such a step not involve additional expenditure in carriage or storage.

(*b*) The renter of every "Vend Farm" shall pay for the rent and establishment of the Bonded Depôt. Where two or more renters draw their supply from one Bonded Depôt, they shall bear the cost of rent and establishment in the proportion of the quantities of liquor taken by each from the Bonded Depôt.

(*c*) The establishment at each Bonded Depôt shall be under the orders of the Government and of the Government Contractor or agent where one has been appointed for the working of Bonded Depôts. During 1892-93, in the Districts of Shimoga, Hassan, Tumkur, and Chitaldroog, the cost of carriage of liquor to Bonded Depôts is included in the price paid by the renters for their Vend Farms, while in the Districts of Mysore, Kolar and Kadur, such cost will be levied from each renter at a gallon rate as agreed to by him. For the renters of the Vend Farms of the Bangalore District, no Bonded Depôts have been established for 1892-93.

(*d*) The license to be issued to the liquor distributing Contractor's Agent in charge of each Bonded Depôt shall be in the appended Form R, and the Bond to be executed by the Contractor shall be in the appended Form S.

(*e*) The licensee who draws his supplies from the Distillery shall maintain at a place or places within his farm, where it may be considered necessary by the Deputy Commissioner, a depôt or depôts, to which all spirits purchased by him shall be conveyed in his own casks for verification, &c., of the consignment, under the rules hereinafter provided, before issue to the shopkeepers. The depôts shall at all times be open to inspection by the Deputy Commissioner or any officer of the Excise Department. No such depôt shall be opened without a license from the Deputy Commissioner in the prescribed Form B hereto appended.

(*f*) The licensee who draws his supplies from a Bonded Depôt established by Government will not be required to open his own depôt as laid down in the last preceding clause, or to provide himself with his own casks. In such cases the Government Contractor, Agent or Servants shall convey such licensee's supplies of liquor from the Distillery and deliver the same to him in the aforesaid Bonded Depôt.

(8) The spirits shall be sold as issued from the Distillery, Bonded Warehouse or Depôt, and shall not be adulterated or diluted in any manner in the farm depôts if any, or in shops.

(9.) The licensee shall keep true accounts of the quantity and strength of the spirits purchased by him and issued.

(10.) The spirits shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form, and no new shops shall be opened without the previous sanction of the Excise Commissioner.

(11.) The Deputy Commissioner may, whenever he thinks fit, direct any shops to be closed, or permit transfers of shops from one place to another.

(12.) The licensee shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy in any part of the farm to which the license relates, nor permit any person having interest in the exclusive privilege of vending toddy in any part of the farm, to hold any share or interest in his exclusive privilege of selling country spirits, nor shall he, during the term of his license, without the written permission of the Excise Commissioner, or Deputy Commissioner, have any interest, direct or indirect, in any arrack farm in any adjacent Districts of the Madras or Bombay Presidency or in any other adjacent Foreign State or Territory.

(13.) The licensee shall be bound to take over any arrack which may remain as stock in hand on the first day of his ~~contract~~ in the Depôts in his farm, paying to the old ~~contractors~~ such compensation for the same as may be fixed by the Excise Commissioner.

case / farmers /

+ The ganging by weighment has been already sanctioned by Govt in Progs No $\frac{15300-1}{1612}$ dated 29th March 1892 and is now in force. Hence the proposed provision.

(14.) The licensee shall be bound by the provisions of the Excise laws and rules in force or by any additional rules which may from time to time be prescribed under the Excise laws. The licensee shall use such measures as may from to time be prescribed by Government.

lease / (15.) The ~~contract~~/shall not be transferable except with the permission of Government.

(16.) The Deputy Commissioner shall grant to each shop under the Vend farmers, a license in the appended Form C.

6. In case of any breach of the aforesaid conditions or of the license either by the licensee, or with his connivance or privity by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on the business of his farm with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee of each vend farm a fine not exceeding the sum of Rs. 50, and of each separate shop a fine not exceeding Rs. 10, for every such breach, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited and to cancel the license and resell the exclusive privilege at the risk of the licensee, or to place the farm or separate shop under the management of Government. When a lease is cancelled, the rent for the whole period of the lease shall become due at once; ~~and all loss thereby caused to Government shall be made good by the licensee in the manner specified for resales under para 3 above.~~ All the amounts of such penalties and loss shall be recovered in the same manner as if they were the arrears of Land Revenue.

and all loss thereby caused, together with all other loss accruing to Govt. in consequence of the licensee's neglect to open his shops or to really Commence the Business of the lease, should be made good by the licensee

7. The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding condition shall not be held to prevent the prosecution of the licensee or his agents or employés for any offence punishable under the Excise laws for the time being in force.

XXII. No spirit in cask shall be conveyed from the Distillery or Warehouse unless the name of the Distillery or Warehouse, the registered mark of the licensee and the quantity, nature and the strength of the spirits contained in the cask are legibly painted, branded or cut on one end of such cask.

XXIII. A sufficient supply of casks to issue liquor to Bonded Warehouses, Bonded Depôts, and Farm depôts shall be kept in the Central Distillery by the Government contractor for the distribution of arrack to Bonded Depôts, or Arrack Vend farmers as the case may be, under the supervision of the Assistant Supervisor or other Officer in charge of the Distillery. The serial number, name of the Distillery and capacity shall be legibly painted, branded or cut on the head of each of the casks. The casks for the hot weather shall be measured in February and those for the cold weather in August; the date of measure shall also be painted on each cask. A supply of tin plates with the names of the Bonded Warehouses, Bonded Depôts and Farm depôts painted or cut on them, shall also be kept in the Distillery at the cost of the distributing Contractor, or Farmer, as the case may be. Before issuing any cask, the plate containing the name of the Warehouse, Bonded Depôt and Farm depôt for which the consignment is intended, shall be fastened on to it.

X Provided that when the gauging is made by weighment the measurement of casks may be dispensed with.

Note Risky. Any one can Check measurements, but not so weighment which will keep the door for fraud

(Sd) J. A R

XXIV. The following rules shall be observed for issuing liquor from the Distillery to Bonded Warehouses and Bonded Depôts, for the exercise of proper check over such consignments, and for the disposal of the passes which accompany such consignments:—

1. For supplies of liquor, the Excise officer in charge of any Bonded Warehouse kept by Government and the Government Contractor or Agent where one has been appointed for the working of the Bonded Depôts, shall send to the Assistant Supervisor or other Officer in charge of the Distillery, an indent in the appended Form H, showing the number of casks, jars or bottles of liquor wanted.

2. The Assistant Supervisor or other officer aforesaid shall, thereupon, fill in the requisite number of casks, jars or bottles with the liquor indented for, and issue a cheque in favor of the Manufacturer, on the Bangalore District Treasury, for the amount due to him on account of such liquor, in the Appended Form I, which shall be kept in triplicate, the original to be given to the Manufacturer, the duplicate sent to the Excise Commissioner's office at the close of each day, and triplicate or counterfoil retained with the Assistant Supervisor or other officer aforesaid. On account of supplies to the Warehouse in the Civil and Military Station, the Assistant Supervisor or other officer in charge of the Distillery will be furnished with a similar cheque book by the Resident.

3. The consignment shall be covered by a pass in the appended Form J, which shall be kept in triplicate, the original to be entrusted to the person accompanying the consignment, the duplicate forwarded to the Amildar of the Taluk in which the Bonded Warehouse or Bonded Depôt is situated, and triplicate retained in the Distillery.

4. The consignment and the pass shall first be taken to the Amildar, or during his absence to the Sheristadar, if the Warehouse or Depôt is situated at Taluk Head-quarters, or to such other official as the Amildar may depute for this purpose, if the Warehouse or Depôt is in any outlying town or village in his Taluk.

5. The contents of the pass shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined. Discrepancies shall be reported to the Deputy Commissioner, and to the officer in charge of the Distillery for necessary action.

6. The date and hour of receipt shall then be recorded on the back of the pass under the signature and designation of the Amildar or Sheristadar or other official appointed by the Amildar for this purpose, and the consignment then passed on to the Warehouse or Depôt to be there booked.

7. The Pass shall at once be sent back by the Excise officer in charge of the Warehouse or Contractor's Agent in charge of the Depôt to the Government official appointed by the Amildar, who shall see that such officer or agent has noted underneath the Taluk official's endorsement, "contents received and booked," with the date and hour of receipt at the Warehouse or Depôt, and "the balance of stock of liquor on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

8. All the passes dated and issued in any one month shall on the 10th of the following month, (by which time all previous month's consignments shall have been duly received and disposed of) be brought with a list giving the name of Warehouse or Depôt, number, date and contents of pass (gallons and drams), to the Amildar who shall, after satisfying himself that the instructions given above have been fully complied with, score the pass across thus X in red ink from end to end, write the word "cancelled" across the face of each pass under his seal and signature, and send the list and the cancelled passes on to the Excise Commissioner. Passes dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental list sent with them.

9. Amildars shall keep a register in the appended Form K in which the duplicates of passes sent to them under Rule 3, shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate passes should be crossed X at the time the original is cancelled under Rule 8, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate pass is not received within a reasonable time, after the period allowed in the pass, the Amildar shall at once report the same to the Deputy Commissioner of the District who will

institute the necessary enquiries. For this purpose, the register of passes should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

10. On receipt of the cancelled passes in the Excise Commissioner's Office, they shall be duly compared and verified with the duplicate cheques received under the above Rule 2, and with the accounts sent by the Assistant Supervisor or other officer in charge of the Distillery, or Warehouse, and with the Accounts received from Bonded Depôts, and then filed till six months after each contract has been closed, when they may be destroyed under the supervision of some responsible officer.

11. When consignments are received without a pass, the liquor shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the Excise officer in charge of the Warehouse, or the Government Contractor's Agent in charge of the Bonded Depôt, intimating particulars to the Excise Commissioner, who will, after the necessary enquiry, direct the issue of a special pass to cover the consignment. This special pass shall be in the same form and issued in the same manner as the ordinary passes, but on paper of a different color, in the appended Form L. It shall be issued by the Senior officer in charge of the Distillery, who will sign the same.

12. If the contents in gallons or the number as given in the original pass and its duplicate differ from those noted on the cask, the liquor shall be sent on to the Warehouse or Depôt with the precautions which are required to be taken under rule 11, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination shall be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the pass, the cask shall not be sent to the Warehouse or Depôt but kept with the Amildar, the matter being reported to the Central Distillery. The Warehouse keeper or the Government Contractor's Agent in charge of the Bonded Depôt shall at once apply for fresh stock by telegraph if possible.

13. When any consignment is forwarded by railway, the original pass together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

14. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable under the provisions of the Excise Act.

15. On the Manufacturer delivering the cheques referred to in the above rule 2, the Officer in charge of the Bangalore District Treasury or the Resident's Treasury, as the case may be, shall pay him the money therein mentioned as an advance which shall be adjusted as explained in the following rule.

16. Of the amounts paid by the licensees into Treasuries as per Receipt G under condition (6) of para 5 of Rule XXI, the price of liquor shall be credited to the head "Remittance Deposits", the duty alone being credited at once to the appropriate budget head "Excise Revenue". The Treasury officers shall transfer at the end of each month all the money under "Remittance Deposit" to the Bangalore District Treasury by means of "Public Service Remittance Transfer Receipt", towards the adjustment of the advances made to the Manufacturer under the last preceding rule. The money advanced from the Resident's Treasury will be similarly adjusted under such orders as may be

issued by the Resident. The Treasury Officer, Bangalore District, shall forward to the Comptroller a monthly report of the Excise advances, in the appended Form Q.

XXV. The following rules shall be observed for exercising proper check over consignments of liquor sent from the Distillery, to the depôts under the "Vend farmers" who draw their supplies direct from the Distillery, and over issues of liquor from Bonded Warehouses or Bonded Depôts to the shop-keepers under such farmers and to separate shop-keepers :—

1. Every consignment of liquor from a Distillary or Ware-house shall be covered by a Rahadari in the appended Form M, which shall be sent with the person accompanying the consignment as proof of his authority to carry; a duplicate thereof shall, at the same time, be sent on to the Amildar of the Taluk in which is situated the depôt to which the consignment is made. The counterfoil of the Rahadari shall be retained in the Distillery Office. The Rahadari, its duplicate and counterfoil shall all have the same serial number printed on them. But to keepers of Separate shops, printed permit books in the same form shall be supplied at their own cost. When each shop-keeper sends for his supply of liquor, his permit book shall be presented to the Excise officer in charge of any Warehouse or the Government Contractor's Agent in charge of any Bonded Depôt, who issues the liquor. The Excise officer or the Contractor's Agent shall make necessary entries in the book under his seal and signature, and send it with the consignment. Such permit books shall also be kept by the shop-keepers under the Vend farmers to transport their supplies from the Bonded Depôts or farmers' depôts, as the case may be, the necessary entries in the books being made by the Contractor's Agents in charge of the Bonded Depôts or by the licensees in charge of the farm depôts. At the close of each day's issues, the Excise officer or the Government Contractor's Agent, as the case may be, shall prepare an extract from his register of daily issues to the farmers and Separate shop-keepers in the appended Form N, and forward it on the morning of the day following to the Amildar of the Taluk in which the farms or Separate shops are situated.

2. The consignments and the rahadaris shall first be taken to the Amildar or the Sheristadar during the Amildar's absence if the farmer's depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the depôt is in any outlying town in his Taluk.

3. The contents of the rahadari shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals on the casks examined. Discrepancies shall be reported to the Deputy Commissioner, and to the officer in charge of the Distillery or Warehouse or the Contractor's Agent in charge of the Bonded Depôt for necessary action.

4. The date and hour of receipt shall then be recorded on the back of the rahadari under the signature and designation of the official appointed by the Amildar for this purpose, and the consignment then passed on to the depôt to be there booked.

5. The rahadari shall at once be sent back by the depôt licensee to the Government official appointed by the Amildar, who shall see that the licensee has noted underneath the Taluk official's endorsement "Contents received and booked," with the date and hour of receipt at the depôt, and "the balance of stock of liquor on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

6. All the rahadaris dated and issued in any one month and the extracts referred to in the above rule 1 shall, on the 10th of the following month, (by which time all previous months' consignments shall have been duly received and disposed of) be brought with a "Patti" giving

name of depôt, number, date and contents of pass (gallons, drams), to the Amildar who will, after satisfying himself that the instructions given above have been fully complied with, score the rahadaris and extracts across thus X in red ink from end to end, write the word "cancelled" across the face of each rahadari under his seal and signature and send the "Patti" and the cancelled rahadaris and the extracts on to the Deputy Commissioner of the District. Rahadaris dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental patti sent with them.

7. Amildars shall keep a register in the appended Form O, in which the duplicate rahadaris and extracts sent to them under rule 1 shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate rahadaris should be crossed X at the time the original is cancelled under rule 6, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate rahadari is not received within a reasonable time, after the period allowed in the rahadari, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of rahadaris should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

8. On receipt of the cancelled rahadaris and extracts at the District office they shall be compared and verified with the figures in the monthly Abkari Revenue Statements No. 6 the monthly accounts received and 6A/ from the Distillery, Bonded Warehouses and Bonded Depôts, and with Treasury B accounts, and then filed till six months after each contract has been closed, when they may be destroyed under the supervision of some responsible officer. The Statement No. 6 compiled and 6A/ for the whole District shall then be forwarded to the Excise Commissioner's office, where it shall be compared and verified with the Treasury chellans and receipts (Forms E, F, G). The Excise Commissioner shall thereupon prepare Statement No. 6 for the whole Province and and 6A/ send it to the Dewan's Office after obtaining the Comptroller's certificate of credits; and he shall furnish the comptroller with a monthly Abstract Statement of issues of liquor from the Distillery, showing the amounts of the cheques issued in favor of the Manufucturer.

9. When consignments are received without a rahadari, the liquor shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the liquor on the security of the depôt licensee, intimating particulars to the Deputy Commissioner, who will after the necessary enquiry direct the issue of a special rahadari to cover the consignment. This special rahadari shall be in the same form and issued in the same manner as the ordinary rahadaris, but on paper of a different color in the appended Form P.

10. If the contents in gallons or the number as given in the original rahadari and its duplicate differ from those noted on the cash, the liquor will be sent on to the depôt with the precautions which are required to be taken under rule 9, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination should be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the rahadari, the cask must not be sent to the depôt but kept with the Amildar, and the matter reported to the Central Distillery, Warehouse or Bonded Depôt, as the case may be. The farm depôt licensee shall at once apply for fresh stock by telegraph, if possible.

11. When any consignment is sent by railway, the original rahadari together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the

arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

12. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable under the provisions of the Excise Act.

PART III.

Miscellaneous.

XXVI. The following accounts and statistics and such other periodical returns, reports, &c., as may be ordered by the Excise Commissioner, shall be furnished by the Excise officers in charge of the Distillery and Bonded Warehouses and by the Government Contractor or his Agents in charge of Bonded Depôts, in the forms prescribed by the Excise Commissioner:—

From the Distillery—To the Excise Commissioner's office.

1. Monthly statement of issues of liquor to each Bonded Warehouse and Bonded Depôt, showing the number and amount of each cheque issued in favor of the Manufacturer.
2. Monthly statement of issues of liquor to each farm depôt, to "Separate shops," if any, and to public institutions, respectable private individuals &c., showing the amount of duty realized in the Treasuries and in the Distillery.
3. Monthly Stock Account.
4. Monthly statement of receipts of duty, &c., and remittance to the Treasury.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of liquor to each Bonded Depôt, farm depôt and to "Separate shops," if any, in each District.

From Bonded Warehouses—To the Excise Commissioner's Office.

1. Monthly statement of issues of liquor to "Separate shops," showing the amount of duty and price of liquor realized in Treasuries.
2. Monthly Stock Account.
3. Detailed account of wastage.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of liquor to "Separate shops," in each District showing the amount of duty and price realized in Treasuries. A similar extract will be furnished to the Collector from the Bonded Warehouse in the Civil and Military Station, under such orders as may be issued by the Resident.

From Bonded Depôts—To the Excise Commissioner's Office.

1. Monthly statement of issues of liquor to the Arrack Vend farmers and "Separate shops," if any, showing realizations in Treasuries.
2. Do do to the shops under the farmers.
3. Fortnightly stock account.

To the Deputy Commissioners concerned.

Extract from the monthly register of issues of liquor to the Arrack Vend farmers and "Separate shops," if any, in each District, showing realization in Treasuries.

XXVII. The District Treasury officers shall furnish to the respective Depu Commissioners monthly statements of realizations on account of duty, price and re tals under separate headings by dates in the form to be prescribed by the Comptrc ler.

XXVIII. The duties to be performed and the accounts, diaries and reports t be furnished by the executive members of the Excise Department shall be such as ma from time to time, be ordered by the Excise Commissioner.

XXIX. Except as otherwise provided all orders passed and proceedings take by officers of the Excise Department under the provisions of these rules, shall be subjec to appeal to their immediate superiors within two months from the date of th passing of such orders or proceedings.

XXX. The Manufacturer of country spirits and other Contractors, farmers an shop-keepers shall conform to such rules of practice as may, from time to time, b issued by the Excise Commissioner not inconsistent with the provisions of the Excis Act and these rules.

XXXI. The following persons are hereby empowered to grant passes for pos- session or transport of liquor. All the members of the Excise Department not below the rank of Assistant Tester, Assistant Commissioners, Amildars, Sheristadars, Shekdars and Government Contractors or farmers, or their Agents.

XXXII. There shall be no objection to the Manufacturer buying arrack Vend farms or "Separate shops," and to the purchasers of "Separate shops" holding any "Vend farms," and *vice versa.*

XXXIII. "Methylated spirits" and all spirits rendered unfit for human consumption under Act XVI of 1863 (Regulation II of 1885) shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXIV. Spirits manufactured in Batavia, Jamaica and Ceylon shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXV. All Police Officers of, and above, the rank of Serjeant or Dafadar, and all Revenue and Municipal Officials of, and above, the rank of Shekdar, Daroga, Mutsaddi or Manegar are invested with all powers vested in Excise officers by the Excise Act with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description and the arrest of persons found in possession thereof.

XXXVI. Police Officers are invested with the following powers:—

(*a*) All the members of the Police with the power conferred on Excise Officers by Section 27 of the Excise Act.

(*b*) A Police Officer in charge of a Station, or a Police Officer of, or above, the grade of Head Constable or Jemadar, or Serjeant or Dafadar with the powers conferred on Excise Officers by sections 28 and 29 of the said Act.

XXXVII. The following Rules in regard to the disposal of liquor, &c., confiscated under the above Act, shall be observed:—

(1) All liquor and other property such as stills, vats or other apparatus, jars, bottles and other vessels used for the preparation of liquor in any stage, or for storing or conveying liquor which may be confiscated under the Excise Act shall be sold by auction, and the proceeds credited to Government minus any sum awarded to the informer or others by the Magistrate trying the case.

(2.) But if such liquor is adulterated by any noxious ingredient, or be other- wise unfit for human consumption, it shall be destroyed.

(3.) Should the quantity of such liquor be more than two imperial gallons, the orders of the Excise Commissioner shall be obtained for its disposal.

NOTE:—*Forms will be published in subsequent Gazettes.*

By Order,
T. ANANDA ROW,
Chief Secretary.